

# FYI-104

New Mexico  
Taxation and Revenue Department

## FOR YOUR INFORMATION

Tax Information/Policy Office    ♦    P.O. Box 630    ♦    Santa Fe, New Mexico    87504-0630

### NEW MEXICO WITHHOLDING TAX Effective January 1, 2016

This publication contains general information on the New Mexico withholding tax, tables for the percentage method of withholding tax, and detailed "look-up" tables. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please contact the district tax office nearest you (see the last page of this publication) or check the department's web site at [www.tax.newmexico.gov](http://www.tax.newmexico.gov).

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## TAXPAYER INFORMATION

The Department offers a variety of taxpayer information. Some information is free and other information must be purchased.

**General Information.** FYIs and Bulletins present general information with minimum technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office, and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.tax.newmexico.gov>

**Regulations.** The Department establishes regulations to interpret and exemplify the various tax acts it administers. The Taxation and Revenue Department regulation book is available from the New Mexico Compilation Commission on a prepaid basis. The Compilation Commission also has a compact disk of all statutes and regulations. Specific regulations are also available at the State Records Center or on its web page at [www.nmcpr.state.nm.us/hmac](http://www.nmcpr.state.nm.us/hmac).

Order regulation books directly from:

### New Mexico Compilation Commission

<http://www.nmcompcomm.us/index.html>

**Rulings.** Rulings signed by the Secretary and approved by the Attorney General are written statements that apply to one or a small number of taxpayers. A taxpayer may request a ruling (at no charge) to clarify its tax liability or responsibility under specific circumstances. The request for a ruling must be in writing, include accurate taxpayer identification and the details about the taxpayer's situation, and be addressed to the Secretary of the Taxation and Revenue Department at P.O. Box 630, Santa Fe, NM 87504-0630. The taxpayer's representative, such as an accountant or attorney, may request a ruling on behalf of the taxpayer but must disclose the name of the taxpayer. While the Department is not required to issue a ruling when requested to do so, every request is carefully considered.

The Department will not issue a ruling to a taxpayer who is undergoing an audit, who has an outstanding assessment, or who is involved in a protest or litigation with the Department over the subject matter of the request. The Secretary may modify or withdraw any previously issued ruling and is required to withdraw or modify any ruling when subsequent legislation, regulations, final court decisions or other rulings invalidate a ruling or portions of a ruling. Taxation and Revenue Department rulings are compiled and available on the Department's web page free of charge at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Click on "Forms and Publications."

**Public Decisions & Orders.** All public decisions and orders issued since July 1994 are compiled and available on the Department's web page free of charge at [www.tax.newmexico.gov](http://www.tax.newmexico.gov) under the "Forms and Publications" link.

## GENERAL INFORMATION FOR NEW MEXICO WITHHOLDING TAX

New Mexico withholding tax is similar to federal withholding tax. It is based on an estimate of an employee's New Mexico income tax liability and is credited against the employee's actual income tax liability on the New Mexico personal income tax return.

### Who Must Withhold

Every employer, including employers of some agricultural workers, who withholds a portion of an employee's wages for payment of federal income tax must withhold New Mexico income tax. There is a limited exception for certain nonresident employees. (See Note 2 below.)

"Employer" means a person doing business in New Mexico or deriving income from New Mexico sources who pays wages to an employee for services performed.

"Employee" means a New Mexico resident who performs services either within or without the state for an employer, or a nonresident of New Mexico who performs services within the state for an employer.

"Wages" means remuneration in cash or other form for services performed by an employee for an employer.

Notes: 1) Pension and annuity income of a New Mexico resident is subject to income tax in New Mexico, but New Mexico does not require payers to withhold state income tax on pensions and annuities unless the payee requests the payer of their retirement benefits to withhold state tax. To report withholding tax, a payer must be registered with the state under the Combined Reporting System (CRS).

2) Employers are not required to withhold New Mexico income tax from wages of nonresident employees working in New Mexico for 15 or fewer days during the calendar year.

3) Persons who are self-employed should not report withholding tax on their wages. Self-employed individuals should make estimated payments using the Form PIT-ES.

### Amount to Withhold

Refer to the New Mexico State Wage Withholding Tables for the amount to withhold. Percentage method and look up tables are included in this publication. No withholding is required if the total withholding for an employee during any one month is less than one dollar. For New Mexico residents the employer is required to withhold New Mexico income tax from all wages of the employee regardless of the employee's work location. For nonresident employees, the employer is required to withhold New Mexico income tax only from wages the employee earns within the state. Refer to above definitions of "employer," "employee" and "wages" to determine if withholding tax is required.

### Withholding on Gambling Winnings

Operators, including nonprofit entities, of gambling establishments (racetracks, casinos, state lottery, bingo) must withhold 6% from winnings or submit information returns for state purposes if they are required to withhold or report for federal purposes. Operators must report and pay over the amount of state tax withheld from gambling winnings on the CRS-1 Form. Withholding is required for both residents and nonresidents.

### Withholding Tax Reporting Forms

Every person who has withheld state tax during the year from wages, pensions, annuities or gambling winnings is required to file an annual statement of withholding on or before the last day of February for each employee, pension or annuity recipient, or gambling winner.

New Mexico accepts the state copy of Federal Form W-2, W2-G, 1042-S, Foreign Person's U.S. Source Income Subject to Withholding and 1099R, a magnetic tape containing this information, or any substitute form acceptable to the Internal Revenue Service so long as it reflects the withholders name, address and identification number, the recipient's name and social security number, and the amount of New Mexico income and withholding. If you, as an employer, have established a medical care savings account program for your employees, it is your responsibility to determine what amounts are exempt from taxation. Reduce the New Mexico taxable wages reported on Federal Form W-2 by amounts established by the employer (or account administrator) as exempt from income tax.

### Annual Reconciliation

New Mexico withholding taxpayers may file Form RPD-41072, Annual Summary of Withholding Tax For CRS-1 Filers. The report is available for taxpayers use but is not required to be filed. This report will allow you to reconcile the total amounts shown as withheld on annual statements of withholding information returns furnished to withholdees (Federal Forms W-2, W-2G or 1099R) with the total tax withheld and paid to New Mexico on return CRS-1. If you have underreported withholding on your CRS-1 returns, attach amended returns for the period(s) in which underreporting occurred and remit the difference. If you have overpaid withholding on your CRS-1 returns, attach Form RPD-41071, Application for Refund and amended returns for the period(s) in which overpayments occurred.

### How and When To Report and Pay Withholding Taxes

You should report withholding, gross receipts and compensating taxes on the CRS-1 Form or file online at <https://tap.state.nm.us>. The CRS-1 Form and tax are due on the 25th of the month following the end of your reporting period. If the 25th falls on a Saturday, Sunday or legal holiday, the CRS-1 Form is due the next business day. We look at the postmark on the envelope to determine if the paper return was filed on time. A CRS-1 Form must be filed whether or not any tax is due. If no tax is due, file a "zero" report. Do not mail cash.

Taxpayers who need to file withholding information with the Department of Workforce Solutions and the Workers Compensation Administration may do so online at <https://tap.state.nm.us>.

NOTE: Reporting withholding information to the Department of Workforce Solutions and the Workers Compensation Administration does not fulfill your obligation to report and pay withholding tax to the Taxation and Revenue Department. Taxpayers must still file and pay using one of the methods described in the above paragraph.

If you change your business name or address or need to cancel your CRS I.D. number, use the *Business Tax Registration Update Form* (ACD-31075) available from your local district office or online at [www.tax.newmexico.gov](http://www.tax.newmexico.gov). Your reporting obligation does not cease automatically when you stop doing business or paying wages. You must notify us to cancel your CRS I.D. number.

Child support withholding is NOT reported on the CRS-1 Form. For information about child support withholding contact the Human Services Department at 505-827-7200.

You can use either the percentage method for calculating state withholding tax or check the look-up tables. For both methods the same definitions, steps and procedures that apply in calculating federal income tax withholding apply to state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding.

# NEW MEXICO STATE WAGE WITHHOLDING TABLES

For pay periods beginning on or after January 1, 2016

**NOTE: If you prefer to use the look-up table method to determine amounts to withhold, look-up tables are available in this publication**

## Percentage Method Withholding

Use these steps to figure the state tax to withhold using the percentage method:  
**Step 1.** Multiply the number of exemption allowances the employee claims on federal Form W-4 (see "For Further Information" on the next column) by the allowance adjustment amount in the table below for the appropriate payroll period.

**Step 2.** Subtract that amount from the employee's taxable wage. The taxable wage for state purposes is the same as for federal tax purposes; that is, after deduction of nontaxable premiums or contributions to qualified employer-sponsored benefit plans.

**Step 3.** Determine the amount to withhold from the appropriate tax table based on the payroll period and on whether the employee is married or single.

**Example:** A single employee has taxable wages of \$500.00 weekly. This employee has claimed two (2) exemption allowances on federal Form W-4 (one personal allowance and the special withholding allowance). The state withholding tax would be figured as follows:

**Table of Exemption Allowance Adjustments**

1. Taxable weekly wage payment	\$500.00
2. Weekly allowance adjustment amount	\$77.88
3. Total allowances claimed	<u>2</u>
4. Line 2 times line 3, allowance adjustment	<u>\$155.76</u>
5. Wages less allowance adjustment (subtract line 4 from line 1)	\$344.24
6. a. Tax on first \$344.24, from Table 1, single person, from line "\$255 - \$351":	\$ 5.18
b. Tax on remainder: \$344.24 less \$255 = \$89.24 X 0.047	<u>\$ 4.19</u>
c. Total state tax withholding on weekly wage payment (line 6a plus 6b)	\$ 9.37

PAYROLL PERIOD	ONE ALLOWANCE
Weekly	\$77.88
Biweekly	\$155.77
Semimonthly	\$168.75
Monthly	\$337.50
Quarterly	\$1,012.50
Semiannual	\$2,025.00
Annual	\$4,050.00
Daily or Miscellaneous (each day of payroll period)	\$15.58

## Withholding from Irregular or Supplemental Wages or Fringe Benefits

The same method used for calculating federal withholding on irregular or supplemental wages should be used for state withholding. If you use the cumulative method of withholding for federal withholding, you may use this same method for state withholding. If you withhold from fringe benefits for federal purposes, you must also withhold from fringe benefits for state purposes using the same method used for calculating federal withholding. If the federal withholding is calculated using a flat percent, a flat 4.9 percent of the supplemental wage or fringe benefit amount should be withheld for state tax purposes.

**NOTE: In the case of a married employee who has elected to be withheld at the higher single rate for federal purposes, the single rate for New Mexico state withholding purposes must also be used.**

## Special Situations

Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes, but there are certain situations in which an employee may be correctly withheld for federal purposes but under-withheld for state purposes:

1. If the employee claimed the special allowance for head-of-household filing status on Form W-4 Withholding Allowances Worksheet (line E).
2. If the employee increased W-4 allowances to offset expected federal tax credits such as the Child Tax Credit or credits for child or dependent care expenses.
3. If the employee requested that additional amounts be withheld for federal purposes (see federal Form W-4, line 6).

There are also situations where individuals may have income that is subject to federal taxation but exempt for New Mexico. In these situations New Mexico withholding on the exempt income would not be necessary. Examples of income exempt from New Mexico tax are:

1. Income of a Native American who is a member of a New Mexico federally recognized Indian nation, tribe or pueblo that was wholly earned on the lands of the reservation or pueblo of which the individual is an enrolled member while domiciled on that land, reservation or pueblo.

2. Income from active duty military service.

Please see "For Further Information" below for specific instructions on how to eliminate New Mexico withholding on exempt income.

Employment may require some New Mexico residents to spend extensive time in another state with an income tax that is comparable to the New Mexico income tax. Residents of New Mexico are generally subject to New Mexico income tax on all of their income, but if that income is also taxed by another state New Mexico allows a credit for the other state's income tax on that income. The wages earned during an extensive period spent in another state may be subject to income tax, and therefore withholding tax, imposed by the other state as well as to New Mexico income tax and withholding tax. The New Mexico income tax on those wages will be reduced, possibly to zero, by the credit allowed for the income tax on the wages paid to the other state. New Mexico withholding tax can be reduced or eliminated on such wages. To reduce or eliminate withholding on such wages, taxpayers may increase the number of exemption allowances on their Form W-4 for New Mexico withholding tax.

## Additional Withholding Amounts

Many employees request additional amounts be withheld for federal purposes (see Form W-4, line 6), but very few consider additional withholding for state purposes. The recommended level of additional withholding for state tax purposes is one-quarter (25%) of any additional federal withholding amount.

## For Further Information

If employees express concern over the number of withholding allowances they have claimed, you may recommend that they obtain the following publications:

- Federal Internal Revenue Service Form W-4, Employee's Withholding Allowance Certificate. (New Mexico does not have a state equivalent of the federal W-4 form. Employees should complete a copy of the federal W-4 for New Mexico, writing "For New Mexico State Withholding Only" across the top in prominent letters. Keep the New Mexico W-4 in the employee's personnel file. The employee may choose a different number of allowances for state withholding than for federal withholding. This duplicate W-4 is not mandatory. It is a convenience for employer and employee. Employees who have income that is exempt from New Mexico tax (for example, Native Americans working and living on their tribal land; military members with income from active duty military service) should not have New Mexico tax withheld. Employees with exempt income should indicate "exempt" on line 7 of the federal W-4 form.)
- Federal Internal Revenue Service Publication 919, Is My Withholding Correct? (Call 1-800-829-3676 to order this publication.)

**New Mexico State Wage Withholding Tax  
Tables for Percentage Method of Withholding  
(For wages paid on or after January 1, 2016)**

**TABLE 1 - If the Payroll Period with Respect to an Employee is WEEKLY**  
Exemption Adjustment = \$77.88 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$43 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 43 -	\$ 149	1.7%	\$ 43	
\$ 149 -	\$ 255	\$ 1.80 +	\$ 149	3.2%
\$ 255 -	\$ 351	\$ 5.18 +	\$ 255	4.7%
\$ 351 -	\$ 543	\$ 9.70 +	\$ 351	4.9%
\$ 543 -	\$ 851	\$ 19.13 +	\$ 543	4.9%
\$ 851 -	\$ 1,293	\$ 34.20 +	\$ 851	4.9%
\$ 1,293 -	and over	\$ 55.88 +	\$ 1,293	4.9%

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$164 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 164 -	\$ 318	1.7%	\$ 164	
\$ 318 -	\$ 472	\$ 2.62 +	\$ 318	3.2%
\$ 472 -	\$ 626	\$ 7.54 +	\$ 472	4.7%
\$ 626 -	\$ 934	\$ 14.77 +	\$ 626	4.9%
\$ 934 -	\$ 1,395	\$ 29.85 +	\$ 934	4.9%
\$ 1,395 -	\$ 2,088	\$ 52.46 +	\$ 1,395	4.9%
\$ 2,088 -	and over	\$ 86.38 +	\$ 2,088	4.9%

**TABLE 2 - If the Payroll Period with Respect to an Employee is BIWEEKLY**  
Exemption Adjustment = \$155.77 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$87 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 87 -	\$ 298	1.7%	\$ 87	
\$ 298 -	\$ 510	\$ 3.60 +	\$ 298	3.2%
\$ 510 -	\$ 702	\$ 10.37 +	\$ 510	4.7%
\$ 702 -	\$ 1,087	\$ 19.40 +	\$ 702	4.9%
\$ 1,087 -	\$ 1,702	\$ 38.25 +	\$ 1,087	4.9%
\$ 1,702 -	\$ 2,587	\$ 68.40 +	\$ 1,702	4.9%
\$ 2,587 -	and over	\$ 111.75 +	\$ 2,587	4.9%

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$329 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 329 -	\$ 637	1.7%	\$ 329	
\$ 637 -	\$ 944	\$ 5.23 +	\$ 637	3.2%
\$ 944 -	\$ 1,252	\$ 15.08 +	\$ 944	4.7%
\$ 1,252 -	\$ 1,867	\$ 29.54 +	\$ 1,252	4.9%
\$ 1,867 -	\$ 2,790	\$ 59.69 +	\$ 1,867	4.9%
\$ 2,790 -	\$ 4,175	\$ 104.92 +	\$ 2,790	4.9%
\$ 4,175 -	and over	\$ 172.77 +	\$ 4,175	4.9%

**TABLE 3 - If the Payroll Period with Respect to an Employee is SEMIMONTHLY**  
Exemption Adjustment = \$168.75 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$94 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 94 -	\$ 323	1.7%	\$ 94	
\$ 323 -	\$ 552	\$ 3.90 +	\$ 323	3.2%
\$ 552 -	\$ 760	\$ 11.23 +	\$ 552	4.7%
\$ 760 -	\$ 1,177	\$ 21.02 +	\$ 760	4.9%
\$ 1,177 -	\$ 1,844	\$ 41.44 +	\$ 1,177	4.9%
\$ 1,844 -	\$ 2,802	\$ 74.10 +	\$ 1,844	4.9%
\$ 2,802 -	and over	\$ 121.06 +	\$ 2,802	4.9%

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$356 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 356 -	\$ 690	1.7%	\$ 356	
\$ 690 -	\$ 1,023	\$ 5.67 +	\$ 690	3.2%
\$ 1,023 -	\$ 1,356	\$ 16.33 +	\$ 1,023	4.7%
\$ 1,356 -	\$ 2,023	\$ 32.00 +	\$ 1,356	4.9%
\$ 2,023 -	\$ 3,023	\$ 64.67 +	\$ 2,023	4.9%
\$ 3,023 -	\$ 4,523	\$ 113.67 +	\$ 3,023	4.9%
\$ 4,523 -	and over	\$ 187.17 +	\$ 4,523	4.9%

**TABLE 4 - If the Payroll Period with Respect to an Employee is MONTHLY**  
Exemption Adjustment = \$337.50 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$188 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 188 -	\$ 646	1.7%	\$ 188	
\$ 646 -	\$ 1,104	\$ 7.79 +	\$ 646	3.2%
\$ 1,104 -	\$ 1,521	\$ 22.46 +	\$ 1,104	4.7%
\$ 1,521 -	\$ 2,354	\$ 42.04 +	\$ 1,521	4.9%
\$ 2,354 -	\$ 3,688	\$ 82.88 +	\$ 2,354	4.9%
\$ 3,688 -	\$ 5,604	\$ 148.21 +	\$ 3,688	4.9%
\$ 5,604 -	and over	\$ 242.13 +	\$ 5,604	4.9%

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$713 . . . . . \$0

Over -	But not over -	of excess over -		
\$ 713 -	\$ 1,379	1.7%	\$ 713	
\$ 1,379 -	\$ 2,046	\$ 11.33 +	\$ 1,379	3.2%
\$ 2,046 -	\$ 2,713	\$ 32.67 +	\$ 2,046	4.7%
\$ 2,713 -	\$ 4,046	\$ 64.00 +	\$ 2,713	4.9%
\$ 4,046 -	\$ 6,046	\$ 129.33 +	\$ 4,046	4.9%
\$ 6,046 -	\$ 9,046	\$ 227.33 +	\$ 6,046	4.9%
\$ 9,046 -	and over	\$ 374.33 +	\$ 9,046	4.9%

**New Mexico State Wage Withholding Tax  
Tables for Percentage Method of Withholding**  
(For wages paid on or after January 1, 2016)

**TABLE 5 - If the Payroll Period with Respect to an Employee is QUARTERLY**  
Exemption Adjustment = \$1,012.50 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$563 . . . . . \$0

Over -	But not over -	of excess over -
\$ 563	- \$ 1,938	1.7% \$ 563
\$ 1,938	- \$ 3,313	\$ 23.38 + 3.2% \$ 1,938
\$ 3,313	- \$ 4,563	\$ 67.38 + 4.7% \$ 3,313
\$ 4,563	- \$ 7,063	\$ 126.13 + 4.9% \$ 4,563
\$ 7,063	- \$ 11,063	\$ 248.63 + 4.9% \$ 7,063
\$ 11,063	- \$ 16,813	\$ 444.63 + 4.9% \$ 11,063
\$ 16,813	- and over	\$ 726.38 + 4.9% \$ 16,813

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$2,138 . . . . . \$0

Over -	But not over -	of excess over -
\$ 2,138	- \$ 4,138	1.7% \$ 2,138
\$ 4,138	- \$ 6,138	\$ 34.00 + 3.2% \$ 4,138
\$ 6,138	- \$ 8,138	\$ 98.00 + 4.7% \$ 6,138
\$ 8,138	- \$ 12,138	\$ 192.00 + 4.9% \$ 8,138
\$ 12,138	- \$ 18,138	\$ 388.00 + 4.9% \$ 12,138
\$ 18,138	- \$ 27,138	\$ 682.00 + 4.9% \$ 18,138
\$ 27,138	- and over	\$ 1,123.00 + 4.9% \$ 27,138

**TABLE 6 - If the Payroll Period with Respect to an Employee is SEMIANNUAL**

Exemption Adjustment = \$2,025.00 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$1,125 . . . . . \$0

Over -	But not over -	of excess over -
\$ 1,125	- \$ 3,875	1.7% \$ 1,125
\$ 3,875	- \$ 6,625	\$ 46.75 + 3.2% \$ 3,875
\$ 6,625	- \$ 9,125	\$ 134.75 + 4.7% \$ 6,625
\$ 9,125	- \$ 14,125	\$ 252.25 + 4.9% \$ 9,125
\$ 14,125	- \$ 22,125	\$ 497.25 + 4.9% \$ 14,125
\$ 22,125	- \$ 33,625	\$ 889.25 + 4.9% \$ 22,125
\$ 33,625	- and over	\$ 1,452.75 + 4.9% \$ 33,625

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$4,275 . . . . . \$0

Over -	But not over -	of excess over -
\$ 4,275	- \$ 8,275	1.7% \$ 4,275
\$ 8,275	- \$ 12,275	\$ 68.00 + 3.2% \$ 8,275
\$ 12,275	- \$ 16,275	\$ 196.00 + 4.7% \$ 12,275
\$ 16,275	- \$ 24,275	\$ 384.00 + 4.9% \$ 16,275
\$ 24,275	- \$ 36,275	\$ 776.00 + 4.9% \$ 24,275
\$ 36,275	- \$ 54,275	\$ 1,364.00 + 4.9% \$ 36,275
\$ 54,275	- and over	\$ 2,246.00 + 4.9% \$ 54,275

**TABLE 7 - If the Payroll Period with Respect to an Employee is ANNUAL**

Exemption Adjustment = \$4,050.00 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$2,250 . . . . . \$0

Over -	But not over -	of excess over -
\$ 2,250	- \$ 7,750	1.7% \$ 2,250
\$ 7,750	- \$ 13,250	\$ 93.50 + 3.2% \$ 7,750
\$ 13,250	- \$ 18,250	\$ 269.50 + 4.7% \$ 13,250
\$ 18,250	- \$ 28,250	\$ 504.50 + 4.9% \$ 18,250
\$ 28,250	- \$ 44,250	\$ 994.50 + 4.9% \$ 28,250
\$ 44,250	- \$ 67,250	\$ 1,778.50 + 4.9% \$ 44,250
\$ 67,250	- and over	\$ 2,905.50 + 4.9% \$ 67,250

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$8,550 . . . . . \$0

Over -	But not over -	of excess over -
\$ 8,550	- \$ 16,550	1.7% \$ 8,550
\$ 16,550	- \$ 24,550	\$ 136.00 + 3.2% \$ 16,550
\$ 24,550	- \$ 32,550	\$ 392.00 + 4.7% \$ 24,550
\$ 32,550	- \$ 48,550	\$ 768.00 + 4.9% \$ 32,550
\$ 48,550	- \$ 72,550	\$ 1,552.00 + 4.9% \$ 48,550
\$ 72,550	- \$ 108,550	\$ 2,728.00 + 4.9% \$ 72,550
\$ 108,550	- and over	\$ 4,492.00 + 4.9% \$ 108,550

**TABLE 8 - If the Payroll Period with Respect to an Employee is DAILY or MISCELLANEOUS**

Exemption Adjustment = \$15.58 per Allowance

**(a) SINGLE person - including head of household:**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$8.70 . . . . . \$0

Over -	But not over -	of excess over -
\$ 8.70	- \$ 29.80	1.7% \$ 8.70
\$ 29.80	- \$ 51.00	\$ 0.36 + 3.2% \$ 29.80
\$ 51.00	- \$ 70.20	\$ 1.04 + 4.7% \$ 51.00
\$ 70.20	- \$ 108.70	\$ 1.94 + 4.9% \$ 70.20
\$ 108.70	- \$ 170.20	\$ 3.83 + 4.9% \$ 108.70
\$ 170.20	- \$ 258.70	\$ 6.84 + 4.9% \$ 170.20
\$ 258.70	- and over	\$ 11.18 + 4.9% \$ 258.70

**(b) MARRIED person**

If the amount of wages less adjustments is: The amount of state tax to be withheld shall be:

Not over \$32.90 . . . . . \$0

Over -	But not over -	of excess over -
\$ 32.90	- \$ 63.70	1.7% \$ 32.90
\$ 63.70	- \$ 94.40	\$ 0.52 + 3.2% \$ 63.70
\$ 94.40	- \$ 125.20	\$ 1.51 + 4.7% \$ 94.40
\$ 125.20	- \$ 186.70	\$ 2.95 + 4.9% \$ 125.20
\$ 186.70	- \$ 279.00	\$ 5.97 + 4.9% \$ 186.70
\$ 279.00	- \$ 417.50	\$ 10.49 + 4.9% \$ 279.00
\$ 417.50	- \$ and over	\$ 17.28 + 4.9% \$ 417.50

## **Single Persons, Weekly Payroll Period**

## **For Wages Paid On or After January 1, 2016**

**Single Persons, Weekly Payroll Period****For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
289	293	6.90	3.80	1.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
293	297	7.10	4.00	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
297	301	7.30	4.10	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301	306	7.50	4.30	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306	308	7.60	4.40	1.90	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308	312	7.80	4.50	2.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	316	8.00	4.60	2.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316	320	8.20	4.70	2.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	325	8.40	4.90	2.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	329	8.60	5.00	2.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329	333	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333	337	8.90	5.30	2.80	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
337	341	9.10	5.50	2.90	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	345	9.30	5.70	3.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345	349	9.50	5.90	3.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
349	353	9.70	6.00	3.30	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
353	357	9.90	6.20	3.40	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
357	361	10.10	6.40	3.50	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
361	365	10.30	6.60	3.70	1.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00
365	369	10.50	6.80	3.80	1.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
369	374	10.70	7.00	3.90	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
374	378	10.90	7.20	4.10	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
378	382	11.10	7.40	4.20	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
382	386	11.30	7.60	4.30	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
386	390	11.50	7.80	4.50	2.00	0.60	0.00	0.00	0.00	0.00	0.00	0.00
390	394	11.70	8.00	4.60	2.10	0.60	0.00	0.00	0.00	0.00	0.00	0.00
394	398	11.90	8.20	4.70	2.20	0.70	0.00	0.00	0.00	0.00	0.00	0.00
398	402	12.10	8.30	4.80	2.40	0.80	0.00	0.00	0.00	0.00	0.00	0.00
402	406	12.30	8.50	5.00	2.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00
406	410	12.50	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00
410	414	12.70	8.90	5.30	2.70	1.00	0.00	0.00	0.00	0.00	0.00	0.00
414	418	12.90	9.10	5.50	2.90	1.00	0.00	0.00	0.00	0.00	0.00	0.00
418	423	13.10	9.30	5.60	3.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00
423	427	13.30	9.50	5.80	3.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
427	431	13.50	9.70	6.00	3.30	1.30	0.00	0.00	0.00	0.00	0.00	0.00
431	435	13.70	9.90	6.20	3.40	1.30	0.00	0.00	0.00	0.00	0.00	0.00
435	439	13.90	10.10	6.40	3.50	1.40	0.10	0.00	0.00	0.00	0.00	0.00
439	443	14.10	10.30	6.60	3.70	1.50	0.10	0.00	0.00	0.00	0.00	0.00
443	447	14.30	10.50	6.80	3.80	1.50	0.20	0.00	0.00	0.00	0.00	0.00
447	451	14.50	10.70	7.00	3.90	1.60	0.30	0.00	0.00	0.00	0.00	0.00
451	455	14.70	10.90	7.20	4.10	1.70	0.30	0.00	0.00	0.00	0.00	0.00
455	459	14.90	11.10	7.40	4.20	1.70	0.40	0.00	0.00	0.00	0.00	0.00
459	463	15.10	11.30	7.60	4.30	1.80	0.50	0.00	0.00	0.00	0.00	0.00
463	467	15.30	11.50	7.80	4.40	2.00	0.60	0.00	0.00	0.00	0.00	0.00
467	471	15.50	11.70	7.90	4.60	2.10	0.60	0.00	0.00	0.00	0.00	0.00

## Single Persons, Weekly Payroll Period

For Wages Paid On or After January 1, 2016

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
471	476	15.70	11.90	8.10	4.70	2.20	0.70	0.00	0.00	0.00	0.00	0.00
476	480	15.90	12.10	8.30	4.80	2.30	0.80	0.00	0.00	0.00	0.00	0.00
480	484	16.10	12.30	8.50	5.00	2.50	0.80	0.00	0.00	0.00	0.00	0.00
484	488	16.30	12.50	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00	0.00
488	492	16.50	12.70	8.90	5.20	2.70	1.00	0.00	0.00	0.00	0.00	0.00
492	496	16.70	12.90	9.10	5.40	2.90	1.00	0.00	0.00	0.00	0.00	0.00
496	507	17.10	13.30	9.50	5.80	3.10	1.20	0.00	0.00	0.00	0.00	0.00
507	517	17.60	13.80	9.90	6.30	3.40	1.30	0.00	0.00	0.00	0.00	0.00
517	527	18.10	14.30	10.40	6.80	3.80	1.50	0.20	0.00	0.00	0.00	0.00
527	537	18.60	14.80	10.90	7.20	4.10	1.70	0.40	0.00	0.00	0.00	0.00
537	547	19.10	15.30	11.40	7.70	4.40	1.90	0.50	0.00	0.00	0.00	0.00
547	558	19.60	15.80	11.90	8.20	4.70	2.30	0.70	0.00	0.00	0.00	0.00
558	568	20.10	16.30	12.40	8.70	5.10	2.60	0.90	0.00	0.00	0.00	0.00
568	578	20.60	16.80	12.90	9.20	5.50	2.90	1.10	0.00	0.00	0.00	0.00
578	588	21.10	17.30	13.40	9.60	6.00	3.20	1.20	0.00	0.00	0.00	0.00
588	598	21.60	17.80	13.90	10.10	6.50	3.60	1.40	0.10	0.00	0.00	0.00
598	609	22.10	18.30	14.40	10.60	6.90	3.90	1.60	0.30	0.00	0.00	0.00
609	619	22.60	18.80	14.90	11.10	7.40	4.20	1.80	0.40	0.00	0.00	0.00
619	629	23.10	19.30	15.40	11.60	7.90	4.50	2.00	0.60	0.00	0.00	0.00
629	639	23.60	19.80	15.90	12.10	8.40	4.90	2.40	0.80	0.00	0.00	0.00
639	650	24.10	20.30	16.40	12.60	8.90	5.20	2.70	1.00	0.00	0.00	0.00
650	660	24.60	20.80	16.90	13.10	9.30	5.70	3.00	1.10	0.00	0.00	0.00
660	670	25.10	21.30	17.40	13.60	9.80	6.10	3.40	1.30	0.00	0.00	0.00
670	680	25.60	21.80	17.90	14.10	10.30	6.60	3.70	1.50	0.10	0.00	0.00
680	690	26.10	22.30	18.40	14.60	10.80	7.10	4.00	1.60	0.30	0.00	0.00
690	701	26.60	22.80	18.90	15.10	11.30	7.60	4.30	1.80	0.50	0.00	0.00
701	711	27.10	23.30	19.50	15.60	11.80	8.10	4.70	2.20	0.70	0.00	0.00
711	721	27.60	23.80	20.00	16.10	12.30	8.50	5.00	2.50	0.80	0.00	0.00
721	731	28.10	24.30	20.50	16.60	12.80	9.00	5.40	2.80	1.00	0.00	0.00
731	741	28.60	24.80	21.00	17.10	13.30	9.50	5.80	3.10	1.20	0.00	0.00
741	752	29.10	25.30	21.50	17.60	13.80	10.00	6.30	3.50	1.40	0.00	0.00
752	762	29.60	25.80	22.00	18.10	14.30	10.50	6.80	3.80	1.50	0.20	0.00
762	772	30.10	26.30	22.50	18.60	14.80	11.00	7.30	4.10	1.70	0.40	0.00
772	782	30.60	26.80	23.00	19.10	15.30	11.50	7.80	4.50	2.00	0.60	0.00
782	792	31.10	27.30	23.50	19.60	15.80	12.00	8.20	4.80	2.30	0.70	0.00
792	803	31.60	27.80	24.00	20.10	16.30	12.50	8.70	5.10	2.60	0.90	0.00
803	804	31.90	28.10	24.20	20.40	16.60	12.80	9.00	5.30	2.80	1.00	0.00
804	814	32.20	28.30	24.50	20.70	16.90	13.10	9.30	5.60	3.00	1.10	0.00
814	825	32.70	28.80	25.00	21.20	17.40	13.60	9.80	6.10	3.30	1.30	0.00
825	835	33.20	29.30	25.50	21.70	17.90	14.10	10.30	6.60	3.60	1.50	0.10
835	845	33.70	29.80	26.00	22.20	18.40	14.60	10.80	7.10	4.00	1.60	0.30
845	855	34.20	30.30	26.50	22.70	18.90	15.10	11.30	7.50	4.30	1.80	0.50
855	865	34.70	30.80	27.00	23.20	19.40	15.60	11.80	8.00	4.60	2.10	0.60
865	876	35.20	31.30	27.50	23.70	19.90	16.10	12.30	8.50	4.90	2.50	0.80
876	886	35.70	31.80	28.00	24.20	20.40	16.60	12.80	9.00	5.30	2.80	1.00

## **Single Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
886	896	36.20	32.30	28.50	24.70	20.90	17.10	13.30	9.50	5.80	3.10	1.20
896	906	36.70	32.80	29.00	25.20	21.40	17.60	13.80	9.90	6.30	3.40	1.30
906	916	37.20	33.30	29.50	25.70	21.90	18.10	14.30	10.40	6.80	3.80	1.50
916	927	37.70	33.80	30.00	26.20	22.40	18.60	14.80	10.90	7.20	4.10	1.70
927	937	38.20	34.30	30.50	26.70	22.90	19.10	15.30	11.40	7.70	4.40	1.90
937	947	38.70	34.80	31.00	27.20	23.40	19.60	15.80	11.90	8.20	4.70	2.30
947	957	39.20	35.30	31.50	27.70	23.90	20.10	16.30	12.40	8.70	5.10	2.60
957	967	39.70	35.80	32.00	28.20	24.40	20.60	16.80	12.90	9.10	5.50	2.90
967	978	40.20	36.30	32.50	28.70	24.90	21.10	17.30	13.40	9.60	6.00	3.20
978	988	40.70	36.80	33.00	29.20	25.40	21.60	17.80	13.90	10.10	6.40	3.60
988	998	41.20	37.30	33.50	29.70	25.90	22.10	18.30	14.40	10.60	6.90	3.90
998	1,008	41.70	37.80	34.00	30.20	26.40	22.60	18.80	14.90	11.10	7.40	4.20
1,008	1,018	42.20	38.30	34.50	30.70	26.90	23.10	19.30	15.40	11.60	7.90	4.50
1,018	1,029	42.70	38.80	35.00	31.20	27.40	23.60	19.80	15.90	12.10	8.40	4.90
1,029	1,039	43.20	39.30	35.50	31.70	27.90	24.10	20.30	16.40	12.60	8.80	5.20
1,039	1,049	43.70	39.80	36.00	32.20	28.40	24.60	20.80	16.90	13.10	9.30	5.70
1,049	1,059	44.20	40.30	36.50	32.70	28.90	25.10	21.30	17.40	13.60	9.80	6.10
1,059	1,069	44.70	40.80	37.00	33.20	29.40	25.60	21.80	17.90	14.10	10.30	6.60
1,069	1,080	45.20	41.30	37.50	33.70	29.90	26.10	22.30	18.40	14.60	10.80	7.10
1,080	1,090	45.70	41.80	38.00	34.20	30.40	26.60	22.80	18.90	15.10	11.30	7.60
1,090	1,100	46.20	42.30	38.50	34.70	30.90	27.10	23.30	19.50	15.60	11.80	8.10
1,100	1,110	46.70	42.80	39.00	35.20	31.40	27.60	23.80	20.00	16.10	12.30	8.50
1,110	1,120	47.20	43.30	39.50	35.70	31.90	28.10	24.30	20.50	16.60	12.80	9.00
1,120	1,131	47.70	43.80	40.00	36.20	32.40	28.60	24.80	21.00	17.10	13.30	9.50
1,131	1,141	48.20	44.30	40.50	36.70	32.90	29.10	25.30	21.50	17.60	13.80	10.00
1,141	1,151	48.70	44.80	41.00	37.20	33.40	29.60	25.80	22.00	18.10	14.30	10.50
1,151	1,161	49.20	45.30	41.50	37.70	33.90	30.10	26.30	22.50	18.60	14.80	11.00
1,161	1,171	49.70	45.80	42.00	38.20	34.40	30.60	26.80	23.00	19.10	15.30	11.50
1,171	1,182	50.20	46.30	42.50	38.70	34.90	31.10	27.30	23.50	19.60	15.80	12.00
1,182	1,192	50.70	46.80	43.00	39.20	35.40	31.60	27.80	24.00	20.10	16.30	12.50
1,192	1,202	51.20	47.30	43.50	39.70	35.90	32.10	28.30	24.50	20.60	16.80	13.00
1,202	1,212	51.70	47.80	44.00	40.20	36.40	32.60	28.80	25.00	21.10	17.30	13.50
1,212	1,223	52.20	48.30	44.50	40.70	36.90	33.10	29.30	25.50	21.60	17.80	14.00
1,223	1,233	52.70	48.80	45.00	41.20	37.40	33.60	29.80	26.00	22.10	18.30	14.50
1,233	1,243	53.20	49.30	45.50	41.70	37.90	34.10	30.30	26.50	22.60	18.80	15.00

**1,243 and over**

## **Use Percentage Method Tables**

### **Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

**Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
432	436	6.30	3.80	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
436	440	6.50	4.00	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440	445	6.60	4.10	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
445	449	6.70	4.20	2.20	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
449	453	6.90	4.40	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
453	457	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
457	462	7.10	4.60	2.40	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
462	466	7.30	4.80	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
466	470	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470	474	7.50	5.10	2.60	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
474	479	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
479	483	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
483	487	8.10	5.50	3.00	1.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
487	491	8.30	5.60	3.10	1.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00
491	496	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
496	500	8.70	5.90	3.40	1.70	0.40	0.00	0.00	0.00	0.00	0.00	0.00
500	504	8.90	6.00	3.50	1.80	0.40	0.00	0.00	0.00	0.00	0.00	0.00
504	508	9.10	6.10	3.70	1.80	0.50	0.00	0.00	0.00	0.00	0.00	0.00
508	513	9.30	6.30	3.80	1.90	0.60	0.00	0.00	0.00	0.00	0.00	0.00
513	517	9.50	6.40	3.90	2.00	0.70	0.00	0.00	0.00	0.00	0.00	0.00
517	521	9.70	6.60	4.10	2.10	0.70	0.00	0.00	0.00	0.00	0.00	0.00
521	525	9.90	6.70	4.20	2.10	0.80	0.00	0.00	0.00	0.00	0.00	0.00
525	530	10.10	6.80	4.30	2.20	0.90	0.00	0.00	0.00	0.00	0.00	0.00
530	534	10.30	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00
534	538	10.50	7.10	4.60	2.30	1.00	0.00	0.00	0.00	0.00	0.00	0.00
538	542	10.70	7.20	4.70	2.40	1.10	0.00	0.00	0.00	0.00	0.00	0.00
542	547	10.90	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00	0.00	0.00
547	551	11.10	7.50	5.00	2.60	1.20	0.00	0.00	0.00	0.00	0.00	0.00
551	555	11.30	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00	0.00	0.00
555	559	11.50	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00	0.00	0.00
559	564	11.80	8.10	5.40	2.90	1.50	0.10	0.00	0.00	0.00	0.00	0.00
564	568	12.00	8.30	5.60	3.10	1.50	0.20	0.00	0.00	0.00	0.00	0.00
568	572	12.20	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00	0.00	0.00
572	576	12.30	8.70	5.80	3.30	1.70	0.40	0.00	0.00	0.00	0.00	0.00
576	581	12.50	8.90	6.00	3.50	1.70	0.40	0.00	0.00	0.00	0.00	0.00
581	585	12.70	9.10	6.10	3.60	1.80	0.50	0.00	0.00	0.00	0.00	0.00
585	589	12.90	9.30	6.20	3.70	1.90	0.60	0.00	0.00	0.00	0.00	0.00
589	593	13.10	9.50	6.40	3.90	2.00	0.60	0.00	0.00	0.00	0.00	0.00
593	597	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00	0.00	0.00	0.00
597	601	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00	0.00	0.00	0.00
601	605	13.70	10.00	6.70	4.30	2.20	0.80	0.00	0.00	0.00	0.00	0.00
605	609	13.90	10.20	6.90	4.40	2.20	0.90	0.00	0.00	0.00	0.00	0.00
609	613	14.10	10.40	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00	0.00
613	617	14.30	10.60	7.10	4.60	2.40	1.00	0.00	0.00	0.00	0.00	0.00
617	621	14.50	10.80	7.30	4.80	2.40	1.10	0.00	0.00	0.00	0.00	0.00

**Married Persons, Weekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
621	<b>625</b>	14.70	11.00	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00	0.00
625	<b>630</b>	14.80	11.20	7.50	5.00	2.60	1.30	0.00	0.00	0.00	0.00	0.00
630	<b>634</b>	15.00	11.40	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00	0.00
634	<b>638</b>	15.20	11.60	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00	0.00
638	<b>642</b>	15.40	11.80	8.10	5.40	2.90	1.50	0.10	0.00	0.00	0.00	0.00
642	<b>646</b>	15.60	12.00	8.30	5.60	3.10	1.50	0.20	0.00	0.00	0.00	0.00
646	<b>650</b>	15.80	12.10	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00	0.00
650	<b>654</b>	16.00	12.30	8.70	5.80	3.30	1.70	0.30	0.00	0.00	0.00	0.00
654	<b>658</b>	16.20	12.50	8.90	6.00	3.50	1.70	0.40	0.00	0.00	0.00	0.00
658	<b>662</b>	16.40	12.70	9.10	6.10	3.60	1.80	0.50	0.00	0.00	0.00	0.00
662	<b>666</b>	16.60	12.90	9.20	6.20	3.70	1.90	0.60	0.00	0.00	0.00	0.00
666	<b>670</b>	16.80	13.10	9.40	6.30	3.90	1.90	0.60	0.00	0.00	0.00	0.00
670	<b>674</b>	17.00	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00	0.00	0.00
674	<b>679</b>	17.20	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00	0.00	0.00
679	<b>683</b>	17.40	13.70	10.00	6.70	4.20	2.20	0.80	0.00	0.00	0.00	0.00
683	<b>687</b>	17.60	13.90	10.20	6.90	4.40	2.20	0.90	0.00	0.00	0.00	0.00
687	<b>691</b>	17.80	14.10	10.40	7.00	4.50	2.30	1.00	0.00	0.00	0.00	0.00
691	<b>695</b>	18.00	14.30	10.60	7.10	4.60	2.40	1.00	0.00	0.00	0.00	0.00
695	<b>699</b>	18.20	14.40	10.80	7.30	4.80	2.40	1.10	0.00	0.00	0.00	0.00
699	<b>703</b>	18.40	14.60	11.00	7.40	4.90	2.50	1.20	0.00	0.00	0.00	0.00
703	<b>707</b>	18.60	14.80	11.20	7.50	5.00	2.60	1.20	0.00	0.00	0.00	0.00
707	<b>711</b>	18.80	15.00	11.40	7.70	5.20	2.70	1.30	0.00	0.00	0.00	0.00
711	<b>715</b>	19.00	15.20	11.60	7.90	5.30	2.80	1.40	0.10	0.00	0.00	0.00
715	<b>719</b>	19.20	15.40	11.70	8.10	5.40	2.90	1.50	0.10	0.00	0.00	0.00
719	<b>723</b>	19.40	15.60	11.90	8.30	5.60	3.10	1.50	0.20	0.00	0.00	0.00
723	<b>727</b>	19.60	15.80	12.10	8.50	5.70	3.20	1.60	0.30	0.00	0.00	0.00
727	<b>732</b>	19.80	16.00	12.30	8.70	5.80	3.30	1.70	0.30	0.00	0.00	0.00
732	<b>736</b>	20.00	16.20	12.50	8.80	5.90	3.50	1.70	0.40	0.00	0.00	0.00
736	<b>740</b>	20.20	16.40	12.70	9.00	6.10	3.60	1.80	0.50	0.00	0.00	0.00
740	<b>744</b>	20.40	16.60	12.90	9.20	6.20	3.70	1.90	0.50	0.00	0.00	0.00
744	<b>748</b>	20.60	16.80	13.10	9.40	6.30	3.80	1.90	0.60	0.00	0.00	0.00
748	<b>752</b>	20.80	17.00	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00	0.00
752	<b>756</b>	21.00	17.20	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00	0.00
756	<b>760</b>	21.20	17.40	13.70	10.00	6.70	4.20	2.10	0.80	0.00	0.00	0.00
760	<b>764</b>	21.40	17.60	13.90	10.20	6.90	4.40	2.20	0.90	0.00	0.00	0.00
764	<b>768</b>	21.60	17.80	14.00	10.40	7.00	4.50	2.30	1.00	0.00	0.00	0.00
768	<b>772</b>	21.80	18.00	14.20	10.60	7.10	4.60	2.40	1.00	0.00	0.00	0.00
772	<b>776</b>	22.00	18.20	14.40	10.80	7.20	4.80	2.40	1.10	0.00	0.00	0.00
776	<b>781</b>	22.20	18.40	14.60	11.00	7.40	4.90	2.50	1.20	0.00	0.00	0.00
781	<b>785</b>	22.40	18.60	14.80	11.20	7.50	5.00	2.60	1.20	0.00	0.00	0.00
785	<b>789</b>	22.60	18.80	15.00	11.30	7.70	5.10	2.70	1.30	0.00	0.00	0.00
789	<b>793</b>	22.80	19.00	15.20	11.50	7.90	5.30	2.80	1.40	0.10	0.00	0.00
793	<b>797</b>	23.00	19.20	15.40	11.70	8.10	5.40	2.90	1.40	0.10	0.00	0.00
797	<b>801</b>	23.20	19.40	15.60	11.90	8.30	5.50	3.00	1.50	0.20	0.00	0.00
801	<b>805</b>	23.40	19.60	15.80	12.10	8.50	5.70	3.20	1.60	0.30	0.00	0.00

**Married Persons, Weekly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
805	<b>809</b>	23.60	19.80	16.00	12.30	8.60	5.80	3.30	1.70	0.30	0.00	0.00
<b>809</b>	<b>813</b>	23.80	20.00	16.20	12.50	8.80	5.90	3.40	1.70	0.40	0.00	0.00
<b>813</b>	<b>817</b>	24.00	20.20	16.40	12.70	9.00	6.10	3.60	1.80	0.50	0.00	0.00
<b>817</b>	<b>821</b>	24.20	20.40	16.60	12.90	9.20	6.20	3.70	1.90	0.50	0.00	0.00
<b>821</b>	<b>825</b>	24.40	20.60	16.80	13.10	9.40	6.30	3.80	1.90	0.60	0.00	0.00
<b>825</b>	<b>830</b>	24.60	20.80	17.00	13.30	9.60	6.50	4.00	2.00	0.70	0.00	0.00
<b>830</b>	<b>834</b>	24.80	21.00	17.20	13.50	9.80	6.60	4.10	2.10	0.80	0.00	0.00
<b>834</b>	<b>838</b>	25.00	21.20	17.40	13.60	10.00	6.70	4.20	2.10	0.80	0.00	0.00
<b>838</b>	<b>842</b>	25.20	21.40	17.60	13.80	10.20	6.80	4.40	2.20	0.90	0.00	0.00
<b>842</b>	<b>846</b>	25.40	21.60	17.80	14.00	10.40	7.00	4.50	2.30	1.00	0.00	0.00
<b>846</b>	<b>850</b>	25.60	21.80	18.00	14.20	10.60	7.10	4.60	2.40	1.00	0.00	0.00
<b>850</b>	<b>854</b>	25.80	22.00	18.20	14.40	10.80	7.20	4.70	2.40	1.10	0.00	0.00
<b>854</b>	<b>858</b>	26.00	22.20	18.40	14.60	10.90	7.40	4.90	2.50	1.20	0.00	0.00
<b>858</b>	<b>862</b>	26.20	22.40	18.60	14.80	11.10	7.50	5.00	2.60	1.20	0.00	0.00
<b>862</b>	<b>866</b>	26.40	22.60	18.80	15.00	11.30	7.70	5.10	2.60	1.30	0.00	0.00
<b>866</b>	<b>868</b>	26.60	22.80	19.00	15.10	11.50	7.80	5.20	2.70	1.40	0.00	0.00
<b>868</b>	<b>878</b>	26.90	23.10	19.20	15.40	11.70	8.10	5.40	2.90	1.50	0.10	0.00
<b>878</b>	<b>888</b>	27.40	23.60	19.70	15.90	12.20	8.60	5.70	3.30	1.60	0.30	0.00
<b>888</b>	<b>898</b>	27.90	24.10	20.20	16.40	12.70	9.00	6.10	3.60	1.80	0.50	0.00
<b>898</b>	<b>909</b>	28.40	24.60	20.70	16.90	13.20	9.50	6.40	3.90	2.00	0.60	0.00
<b>909</b>	<b>919</b>	28.90	25.10	21.20	17.40	13.70	10.00	6.70	4.20	2.10	0.80	0.00
<b>919</b>	<b>929</b>	29.40	25.60	21.70	17.90	14.10	10.50	7.00	4.60	2.30	1.00	0.00
<b>929</b>	<b>939</b>	29.90	26.10	22.20	18.40	14.60	11.00	7.40	4.90	2.50	1.20	0.00
<b>939</b>	<b>949</b>	30.40	26.60	22.70	18.90	15.10	11.40	7.80	5.20	2.70	1.30	0.00
<b>949</b>	<b>960</b>	30.90	27.10	23.20	19.40	15.60	11.90	8.30	5.50	3.00	1.50	0.20
<b>960</b>	<b>970</b>	31.40	27.60	23.70	19.90	16.10	12.40	8.70	5.90	3.40	1.70	0.40
<b>970</b>	<b>980</b>	31.90	28.10	24.20	20.40	16.60	12.90	9.20	6.20	3.70	1.90	0.50
<b>980</b>	<b>990</b>	32.40	28.60	24.70	20.90	17.10	13.40	9.70	6.50	4.00	2.00	0.70
<b>990</b>	<b>1,000</b>	32.90	29.10	25.20	21.40	17.60	13.80	10.20	6.80	4.40	2.20	0.90
<b>1,000</b>	<b>1,011</b>	33.40	29.60	25.70	21.90	18.10	14.30	10.70	7.20	4.70	2.40	1.10
<b>1,011</b>	<b>1,021</b>	33.90	30.10	26.20	22.40	18.60	14.80	11.10	7.50	5.00	2.60	1.20
<b>1,021</b>	<b>1,031</b>	34.40	30.60	26.70	22.90	19.10	15.30	11.60	8.00	5.30	2.80	1.40
<b>1,031</b>	<b>1,041</b>	34.90	31.10	27.20	23.40	19.60	15.80	12.10	8.40	5.70	3.20	1.60
<b>1,041</b>	<b>1,052</b>	35.40	31.60	27.70	23.90	20.10	16.30	12.60	8.90	6.00	3.50	1.80
<b>1,052</b>	<b>1,062</b>	35.90	32.10	28.20	24.40	20.60	16.80	13.00	9.40	6.30	3.80	1.90
<b>1,062</b>	<b>1,072</b>	36.40	32.60	28.70	24.90	21.10	17.30	13.50	9.90	6.60	4.10	2.10
<b>1,072</b>	<b>1,082</b>	36.90	33.10	29.20	25.40	21.60	17.80	14.00	10.30	7.00	4.50	2.30
<b>1,082</b>	<b>1,092</b>	37.40	33.60	29.70	25.90	22.10	18.30	14.50	10.80	7.30	4.80	2.40
<b>1,092</b>	<b>1,103</b>	37.90	34.10	30.20	26.40	22.60	18.80	15.00	11.30	7.60	5.10	2.60
<b>1,103</b>	<b>1,113</b>	38.40	34.60	30.70	26.90	23.10	19.30	15.50	11.80	8.10	5.50	3.00

**Married Persons, Weekly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,113	<b>1,123</b>	38.90	35.10	31.20	27.40	23.60	19.80	16.00	12.30	8.60	5.80	3.30
<b>1,123</b>	<b>1,133</b>	39.40	35.60	31.70	27.90	24.10	20.30	16.50	12.70	9.10	6.10	3.60
<b>1,133</b>	<b>1,143</b>	39.90	36.10	32.20	28.40	24.60	20.80	17.00	13.20	9.60	6.40	3.90
<b>1,143</b>	<b>1,154</b>	40.40	36.60	32.70	28.90	25.10	21.30	17.50	13.70	10.00	6.80	4.30
<b>1,154</b>	<b>1,164</b>	40.90	37.10	33.20	29.40	25.60	21.80	18.00	14.20	10.50	7.10	4.60
<b>1,164</b>	<b>1,174</b>	41.40	37.60	33.70	29.90	26.10	22.30	18.50	14.70	11.00	7.40	4.90
<b>1,174</b>	<b>1,184</b>	41.90	38.10	34.20	30.40	26.60	22.80	19.00	15.20	11.50	7.80	5.20
<b>1,184</b>	<b>1,194</b>	42.40	38.60	34.70	30.90	27.10	23.30	19.50	15.70	12.00	8.30	5.60
<b>1,194</b>	<b>1,205</b>	42.90	39.10	35.20	31.40	27.60	23.80	20.00	16.20	12.40	8.80	5.90
<b>1,205</b>	<b>1,215</b>	43.40	39.60	35.70	31.90	28.10	24.30	20.50	16.70	12.90	9.30	6.20
<b>1,215</b>	<b>1,225</b>	43.90	40.10	36.20	32.40	28.60	24.80	21.00	17.20	13.40	9.70	6.60
<b>1,225</b>	<b>1,235</b>	44.40	40.60	36.70	32.90	29.10	25.30	21.50	17.70	13.90	10.20	6.90
<b>1,235</b>	<b>1,245</b>	44.90	41.10	37.20	33.40	29.60	25.80	22.00	18.20	14.40	10.70	7.20
<b>1,245</b>	<b>1,256</b>	45.40	41.60	37.70	33.90	30.10	26.30	22.50	18.70	14.80	11.20	7.50
<b>1,256</b>	<b>1,266</b>	45.90	42.10	38.20	34.40	30.60	26.80	23.00	19.20	15.30	11.70	8.00
<b>1,266</b>	<b>1,276</b>	46.40	42.60	38.70	34.90	31.10	27.30	23.50	19.70	15.80	12.10	8.50
<b>1,276</b>	<b>1,286</b>	46.90	43.10	39.20	35.40	31.60	27.80	24.00	20.20	16.30	12.60	9.00
<b>1,286</b>	<b>1,296</b>	47.40	43.60	39.70	35.90	32.10	28.30	24.50	20.70	16.80	13.10	9.40
<b>1,296</b>	<b>1,307</b>	47.90	44.10	40.20	36.40	32.60	28.80	25.00	21.20	17.30	13.60	9.90
<b>1,307</b>	<b>1,317</b>	48.40	44.60	40.70	36.90	33.10	29.30	25.50	21.70	17.80	14.10	10.40
<b>1,317</b>	<b>1,327</b>	48.90	45.10	41.20	37.40	33.60	29.80	26.00	22.20	18.30	14.50	10.90
<b>1,327</b>	<b>1,329</b>	49.20	45.40	41.60	37.70	33.90	30.10	26.30	22.50	18.70	14.80	11.20
<b>1,329</b>	<b>1,340</b>	49.50	45.70	41.90	38.00	34.20	30.40	26.60	22.80	19.00	15.10	11.50
<b>1,340</b>	<b>1,350</b>	50.00	46.20	42.40	38.50	34.70	30.90	27.10	23.30	19.50	15.60	11.90
<b>1,350</b>	<b>1,360</b>	50.50	46.70	42.90	39.00	35.20	31.40	27.60	23.80	20.00	16.10	12.40
<b>1,360</b>	<b>1,370</b>	51.00	47.20	43.40	39.50	35.70	31.90	28.10	24.30	20.50	16.60	12.90
<b>1,370</b>	<b>1,380</b>	51.50	47.70	43.90	40.00	36.20	32.40	28.60	24.80	21.00	17.10	13.40
<b>1,380</b>	<b>1,391</b>	52.00	48.20	44.40	40.50	36.70	32.90	29.10	25.30	21.50	17.60	13.90
<b>1,391</b>	<b>1,401</b>	52.50	48.70	44.90	41.00	37.20	33.40	29.60	25.80	22.00	18.10	14.30
<b>1,401</b>	<b>1,411</b>	53.00	49.20	45.40	41.50	37.70	33.90	30.10	26.30	22.50	18.60	14.80
<b>1,411</b>	<b>1,421</b>	53.50	49.70	45.90	42.00	38.20	34.40	30.60	26.80	23.00	19.10	15.30
<b>1,421</b>	<b>1,431</b>	54.00	50.20	46.40	42.50	38.70	34.90	31.10	27.30	23.50	19.60	15.80
<b>1,431</b>	<b>1,442</b>	54.50	50.70	46.90	43.00	39.20	35.40	31.60	27.80	24.00	20.10	16.30
<b>1,442</b>	<b>1,452</b>	55.00	51.20	47.40	43.50	39.70	35.90	32.10	28.30	24.50	20.60	16.80
<b>1,452</b>	<b>1,462</b>	55.50	51.70	47.90	44.00	40.20	36.40	32.60	28.80	25.00	21.10	17.30
<b>1,462</b>	<b>1,472</b>	56.00	52.20	48.40	44.50	40.70	36.90	33.10	29.30	25.50	21.60	17.80
<b>1,472</b>	<b>1,482</b>	56.50	52.70	48.90	45.00	41.20	37.40	33.60	29.80	26.00	22.10	18.30
<b>1,482</b>	<b>1,493</b>	57.00	53.20	49.40	45.50	41.70	37.90	34.10	30.30	26.50	22.60	18.80
<b>1,493</b>	<b>1,503</b>	57.50	53.70	49.90	46.00	42.20	38.40	34.60	30.80	27.00	23.10	19.30
<b>1,503</b>	<b>1,513</b>	58.00	54.20	50.40	46.50	42.70	38.90	35.10	31.30	27.50	23.60	19.80

**1,513 and over**
**Use Percentage Method Tables**

## **Single Persons, Biweekly Payroll Period**

### **For Wages Paid On or After January 1, 2016**

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
654	664	17.40	10.20	5.20	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
664	675	17.90	10.60	5.50	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
675	685	18.40	11.00	5.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
685	695	18.80	11.50	6.20	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
695	705	19.30	12.00	6.50	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
705	715	19.80	12.50	6.80	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
715	726	20.30	13.00	7.10	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
726	736	20.80	13.40	7.50	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
736	746	21.30	13.90	7.80	3.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
746	756	21.80	14.40	8.10	3.40	0.70	0.00	0.00	0.00	0.00	0.00	0.00
756	766	22.30	14.90	8.50	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00
766	777	22.80	15.40	8.80	3.80	1.10	0.00	0.00	0.00	0.00	0.00	0.00
777	787	23.30	15.80	9.10	4.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
787	797	23.80	16.30	9.40	4.40	1.40	0.00	0.00	0.00	0.00	0.00	0.00
797	807	24.30	16.80	9.80	4.80	1.60	0.00	0.00	0.00	0.00	0.00	0.00
807	817	24.80	17.30	10.10	5.10	1.70	0.00	0.00	0.00	0.00	0.00	0.00
817	828	25.30	17.80	10.40	5.40	1.90	0.00	0.00	0.00	0.00	0.00	0.00
828	838	25.80	18.20	10.90	5.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00
838	848	26.30	18.70	11.40	6.10	2.30	0.00	0.00	0.00	0.00	0.00	0.00
848	858	26.80	19.20	11.90	6.40	2.40	0.00	0.00	0.00	0.00	0.00	0.00
858	868	27.30	19.70	12.40	6.70	2.60	0.00	0.00	0.00	0.00	0.00	0.00
868	879	27.80	20.20	12.80	7.10	2.80	0.10	0.00	0.00	0.00	0.00	0.00
879	889	28.30	20.70	13.30	7.40	3.00	0.30	0.00	0.00	0.00	0.00	0.00
889	899	28.80	21.20	13.80	7.70	3.10	0.50	0.00	0.00	0.00	0.00	0.00
899	909	29.30	21.70	14.30	8.00	3.30	0.70	0.00	0.00	0.00	0.00	0.00
909	919	29.80	22.20	14.80	8.40	3.50	0.80	0.00	0.00	0.00	0.00	0.00
919	930	30.30	22.70	15.20	8.70	3.70	1.00	0.00	0.00	0.00	0.00	0.00
930	940	30.80	23.20	15.70	9.00	4.00	1.20	0.00	0.00	0.00	0.00	0.00
940	950	31.30	23.70	16.20	9.30	4.40	1.40	0.00	0.00	0.00	0.00	0.00
950	960	31.80	24.20	16.70	9.70	4.70	1.50	0.00	0.00	0.00	0.00	0.00
960	970	32.30	24.70	17.10	10.00	5.00	1.70	0.00	0.00	0.00	0.00	0.00
970	981	32.80	25.20	17.60	10.30	5.30	1.90	0.00	0.00	0.00	0.00	0.00
981	991	33.30	25.70	18.10	10.80	5.70	2.00	0.00	0.00	0.00	0.00	0.00
991	998	33.70	26.10	18.50	11.20	5.90	2.20	0.00	0.00	0.00	0.00	0.00
998	1,018	34.40	26.80	19.20	11.80	6.40	2.40	0.00	0.00	0.00	0.00	0.00
1,018	1,039	35.40	27.80	20.10	12.80	7.00	2.80	0.10	0.00	0.00	0.00	0.00
1,039	1,059	36.40	28.80	21.10	13.80	7.70	3.10	0.50	0.00	0.00	0.00	0.00
1,059	1,080	37.40	29.80	22.10	14.70	8.30	3.50	0.80	0.00	0.00	0.00	0.00
1,080	1,100	38.40	30.80	23.10	15.70	9.00	4.00	1.20	0.00	0.00	0.00	0.00
1,100	1,120	39.40	31.80	24.10	16.60	9.60	4.70	1.50	0.00	0.00	0.00	0.00
1,120	1,141	40.40	32.80	25.10	17.60	10.30	5.30	1.90	0.00	0.00	0.00	0.00
1,141	1,161	41.40	33.80	26.10	18.60	11.20	6.00	2.20	0.00	0.00	0.00	0.00
1,161	1,182	42.40	34.80	27.10	19.50	12.20	6.60	2.60	0.00	0.00	0.00	0.00
1,182	1,202	43.40	35.80	28.10	20.50	13.10	7.30	2.90	0.30	0.00	0.00	0.00
1,202	1,222	44.40	36.80	29.10	21.50	14.10	7.90	3.20	0.60	0.00	0.00	0.00

**Single Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,222	<b>1,243</b>	45.40	37.80	30.10	22.50	15.10	8.60	3.60	0.90	0.00	0.00	0.00
1,243	<b>1,263</b>	46.40	38.80	31.10	23.50	16.00	9.20	4.30	1.30	0.00	0.00	0.00
1,263	<b>1,284</b>	47.40	39.80	32.10	24.50	17.00	9.90	4.90	1.60	0.00	0.00	0.00
1,284	<b>1,304</b>	48.40	40.80	33.10	25.50	17.90	10.60	5.60	2.00	0.00	0.00	0.00
1,304	<b>1,324</b>	49.40	41.80	34.10	26.50	18.90	11.60	6.20	2.30	0.00	0.00	0.00
1,324	<b>1,345</b>	50.40	42.80	35.10	27.50	19.90	12.50	6.90	2.70	0.00	0.00	0.00
1,345	<b>1,365</b>	51.40	43.80	36.10	28.50	20.90	13.50	7.50	3.00	0.40	0.00	0.00
1,365	<b>1,386</b>	52.40	44.80	37.10	29.50	21.90	14.50	8.20	3.40	0.70	0.00	0.00
1,386	<b>1,406</b>	53.40	45.80	38.10	30.50	22.90	15.40	8.80	3.80	1.10	0.00	0.00
1,406	<b>1,427</b>	54.40	46.80	39.10	31.50	23.90	16.40	9.50	4.50	1.40	0.00	0.00
1,427	<b>1,447</b>	55.40	47.80	40.10	32.50	24.90	17.30	10.10	5.10	1.80	0.00	0.00
1,447	<b>1,467</b>	56.40	48.80	41.10	33.50	25.90	18.30	11.00	5.80	2.10	0.00	0.00
1,467	<b>1,488</b>	57.40	49.80	42.10	34.50	26.90	19.30	11.90	6.50	2.50	0.00	0.00
1,488	<b>1,508</b>	58.40	50.80	43.10	35.50	27.90	20.20	12.90	7.10	2.80	0.20	0.00
1,508	<b>1,529</b>	59.40	51.80	44.10	36.50	28.90	21.20	13.90	7.80	3.20	0.50	0.00
1,529	<b>1,549</b>	60.40	52.80	45.10	37.50	29.90	22.20	14.80	8.40	3.50	0.90	0.00
1,549	<b>1,569</b>	61.40	53.80	46.10	38.50	30.90	23.20	15.80	9.10	4.10	1.20	0.00
1,569	<b>1,590</b>	62.40	54.80	47.10	39.50	31.90	24.20	16.70	9.70	4.70	1.50	0.00
1,590	<b>1,610</b>	63.40	55.80	48.10	40.50	32.90	25.20	17.70	10.40	5.40	1.90	0.00
1,610	<b>1,613</b>	64.00	56.40	48.70	41.10	33.50	25.80	18.20	10.90	5.80	2.10	0.00
1,613	<b>1,634</b>	64.60	56.90	49.30	41.70	34.00	26.40	18.80	11.50	6.10	2.30	0.00
1,634	<b>1,654</b>	65.60	57.90	50.30	42.70	35.00	27.40	19.80	12.40	6.80	2.60	0.00
1,654	<b>1,675</b>	66.60	58.90	51.30	43.70	36.00	28.40	20.80	13.40	7.40	3.00	0.30
1,675	<b>1,695</b>	67.60	59.90	52.30	44.70	37.00	29.40	21.80	14.40	8.10	3.30	0.70
1,695	<b>1,715</b>	68.60	60.90	53.30	45.70	38.00	30.40	22.80	15.30	8.70	3.80	1.00
1,715	<b>1,736</b>	69.60	61.90	54.30	46.70	39.00	31.40	23.80	16.30	9.40	4.40	1.40
1,736	<b>1,756</b>	70.60	62.90	55.30	47.70	40.00	32.40	24.80	17.20	10.10	5.10	1.70
1,756	<b>1,777</b>	71.60	63.90	56.30	48.70	41.00	33.40	25.80	18.20	10.90	5.70	2.10
1,777	<b>1,797</b>	72.60	64.90	57.30	49.70	42.00	34.40	26.80	19.10	11.80	6.40	2.40
1,797	<b>1,817</b>	73.60	65.90	58.30	50.70	43.00	35.40	27.80	20.10	12.80	7.00	2.80
1,817	<b>1,838</b>	74.60	66.90	59.30	51.70	44.00	36.40	28.80	21.10	13.70	7.70	3.10
1,838	<b>1,858</b>	75.60	67.90	60.30	52.70	45.00	37.40	29.80	22.10	14.70	8.30	3.50
1,858	<b>1,879</b>	76.60	68.90	61.30	53.70	46.00	38.40	30.80	23.10	15.70	9.00	4.00
1,879	<b>1,899</b>	77.60	69.90	62.30	54.70	47.00	39.40	31.80	24.10	16.60	9.60	4.70
1,899	<b>1,919</b>	78.60	70.90	63.30	55.70	48.00	40.40	32.80	25.10	17.60	10.30	5.30
1,919	<b>1,940</b>	79.60	71.90	64.30	56.70	49.00	41.40	33.80	26.10	18.50	11.20	6.00
1,940	<b>1,960</b>	80.60	72.90	65.30	57.70	50.00	42.40	34.80	27.10	19.50	12.20	6.60
1,960	<b>1,981</b>	81.60	73.90	66.30	58.70	51.00	43.40	35.80	28.10	20.50	13.10	7.30
1,981	<b>2,001</b>	82.60	74.90	67.30	59.70	52.00	44.40	36.80	29.10	21.50	14.10	7.90
2,001	<b>2,021</b>	83.60	75.90	68.30	60.70	53.00	45.40	37.80	30.10	22.50	15.10	8.60
2,021	<b>2,042</b>	84.60	76.90	69.30	61.70	54.00	46.40	38.80	31.10	23.50	16.00	9.20
2,042	<b>2,062</b>	85.60	77.90	70.30	62.70	55.00	47.40	39.80	32.10	24.50	17.00	9.90
2,062	<b>2,083</b>	86.60	78.90	71.30	63.70	56.00	48.40	40.80	33.10	25.50	17.90	10.60
2,083	<b>2,103</b>	87.60	79.90	72.30	64.70	57.00	49.40	41.80	34.10	26.50	18.90	11.60
2,103	<b>2,124</b>	88.60	80.90	73.30	65.70	58.00	50.40	42.80	35.10	27.50	19.90	12.50

**Single Persons, Biweekly Payroll Period****For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,124</b>	<b>2,144</b>	89.60	81.90	74.30	66.70	59.00	51.40	43.80	36.10	28.50	20.90	13.50
<b>2,144</b>	<b>2,164</b>	90.60	82.90	75.30	67.70	60.00	52.40	44.80	37.10	29.50	21.90	14.50
<b>2,164</b>	<b>2,185</b>	91.60	83.90	76.30	68.70	61.00	53.40	45.80	38.10	30.50	22.90	15.40
<b>2,185</b>	<b>2,205</b>	92.60	84.90	77.30	69.70	62.00	54.40	46.80	39.10	31.50	23.90	16.40
<b>2,205</b>	<b>2,226</b>	93.60	85.90	78.30	70.70	63.00	55.40	47.80	40.10	32.50	24.90	17.30
<b>2,226</b>	<b>2,246</b>	94.60	86.90	79.30	71.70	64.00	56.40	48.80	41.10	33.50	25.90	18.30
<b>2,246</b>	<b>2,266</b>	95.60	87.90	80.30	72.70	65.00	57.40	49.80	42.10	34.50	26.90	19.20
<b>2,266</b>	<b>2,287</b>	96.60	88.90	81.30	73.70	66.00	58.40	50.80	43.10	35.50	27.90	20.20
<b>2,287</b>	<b>2,307</b>	97.60	89.90	82.30	74.70	67.00	59.40	51.80	44.10	36.50	28.90	21.20
<b>2,307</b>	<b>2,328</b>	98.60	90.90	83.30	75.70	68.00	60.40	52.80	45.10	37.50	29.90	22.20
<b>2,328</b>	<b>2,348</b>	99.60	91.90	84.30	76.70	69.00	61.40	53.80	46.10	38.50	30.90	23.20
<b>2,348</b>	<b>2,368</b>	100.60	92.90	85.30	77.70	70.00	62.40	54.80	47.10	39.50	31.90	24.20
<b>2,368</b>	<b>2,389</b>	101.60	93.90	86.30	78.70	71.00	63.40	55.80	48.10	40.50	32.90	25.20
<b>2,389</b>	<b>2,409</b>	102.60	94.90	87.30	79.70	72.00	64.40	56.80	49.10	41.50	33.90	26.20
<b>2,409</b>	<b>2,430</b>	103.60	95.90	88.30	80.70	73.00	65.40	57.80	50.10	42.50	34.90	27.20

**2,430 and over****Use Percentage Method Tables**

**Married Persons, Biweekly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	342	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	372	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
372	401	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
401	431	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	460	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	489	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
489	519	3.00	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
519	548	3.50	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
548	578	4.00	1.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
578	607	4.50	1.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607	607	4.70	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
607	623	4.90	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
623	638	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
638	654	5.50	2.70	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
654	670	6.00	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
670	685	6.50	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
685	701	7.00	3.50	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
701	717	7.50	3.80	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
717	732	8.00	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
732	748	8.50	4.30	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
748	763	9.00	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
763	779	9.50	4.90	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
779	795	10.00	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
795	810	10.50	5.60	2.80	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810	826	11.00	6.10	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
826	842	11.50	6.60	3.30	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
842	857	12.00	7.10	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
857	873	12.50	7.60	3.80	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
873	888	13.00	8.10	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
888	904	13.50	8.60	4.30	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904	915	14.00	9.00	4.60	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
915	925	14.30	9.30	4.80	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
925	936	14.60	9.70	4.90	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
936	947	15.00	10.00	5.10	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
947	957	15.40	10.30	5.40	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
957	968	15.90	10.70	5.70	2.80	0.20	0.00	0.00	0.00	0.00	0.00	0.00
968	979	16.40	11.00	6.00	3.00	0.40	0.00	0.00	0.00	0.00	0.00	0.00
979	989	16.90	11.40	6.40	3.20	0.50	0.00	0.00	0.00	0.00	0.00	0.00
989	1,000	17.40	11.70	6.70	3.40	0.70	0.00	0.00	0.00	0.00	0.00	0.00
1,000	1,011	17.90	12.00	7.10	3.60	0.90	0.00	0.00	0.00	0.00	0.00	0.00
1,011	1,021	18.40	12.40	7.40	3.70	1.10	0.00	0.00	0.00	0.00	0.00	0.00
1,021	1,032	18.90	12.70	7.70	3.90	1.30	0.00	0.00	0.00	0.00	0.00	0.00
1,032	1,042	19.40	13.10	8.10	4.10	1.40	0.00	0.00	0.00	0.00	0.00	0.00
1,042	1,053	19.90	13.40	8.40	4.30	1.60	0.00	0.00	0.00	0.00	0.00	0.00
1,053	1,064	20.40	13.70	8.80	4.50	1.80	0.00	0.00	0.00	0.00	0.00	0.00
1,064	1,074	20.90	14.10	9.10	4.60	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,074	1,085	21.40	14.40	9.40	4.80	2.20	0.00	0.00	0.00	0.00	0.00	0.00
1,085	1,096	21.90	14.80	9.80	5.00	2.40	0.00	0.00	0.00	0.00	0.00	0.00
1,096	1,106	22.40	15.10	10.10	5.20	2.50	0.00	0.00	0.00	0.00	0.00	0.00
1,106	1,117	22.90	15.60	10.50	5.50	2.70	0.10	0.00	0.00	0.00	0.00	0.00
1,117	1,128	23.40	16.10	10.80	5.80	2.90	0.20	0.00	0.00	0.00	0.00	0.00

**Married Persons, Biweekly Payroll Period****For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,128	1,138	23.90	16.60	11.10	6.20	3.10	0.40	0.00	0.00	0.00	0.00	0.00
1,138	1,149	24.40	17.10	11.50	6.50	3.30	0.60	0.00	0.00	0.00	0.00	0.00
1,149	1,159	24.90	17.60	11.80	6.80	3.40	0.80	0.00	0.00	0.00	0.00	0.00
1,159	1,170	25.40	18.10	12.20	7.20	3.60	1.00	0.00	0.00	0.00	0.00	0.00
1,170	1,181	25.90	18.60	12.50	7.50	3.80	1.20	0.00	0.00	0.00	0.00	0.00
1,181	1,191	26.40	19.10	12.80	7.90	4.00	1.30	0.00	0.00	0.00	0.00	0.00
1,191	1,202	26.90	19.60	13.20	8.20	4.20	1.50	0.00	0.00	0.00	0.00	0.00
1,202	1,213	27.40	20.10	13.50	8.50	4.30	1.70	0.00	0.00	0.00	0.00	0.00
1,213	1,223	27.90	20.60	13.90	8.90	4.50	1.90	0.00	0.00	0.00	0.00	0.00
1,223	1,233	28.40	21.10	14.20	9.20	4.70	2.00	0.00	0.00	0.00	0.00	0.00
1,233	1,243	28.90	21.60	14.50	9.50	4.90	2.20	0.00	0.00	0.00	0.00	0.00
1,243	1,253	29.40	22.00	14.80	9.80	5.00	2.40	0.00	0.00	0.00	0.00	0.00
1,253	1,263	29.80	22.50	15.20	10.20	5.20	2.60	0.00	0.00	0.00	0.00	0.00
1,263	1,274	30.30	23.00	15.70	10.50	5.50	2.70	0.10	0.00	0.00	0.00	0.00
1,274	1,284	30.80	23.50	16.20	10.80	5.80	2.90	0.30	0.00	0.00	0.00	0.00
1,284	1,294	31.30	24.00	16.60	11.10	6.20	3.10	0.40	0.00	0.00	0.00	0.00
1,294	1,304	31.80	24.40	17.10	11.50	6.50	3.30	0.60	0.00	0.00	0.00	0.00
1,304	1,314	32.30	24.90	17.60	11.80	6.80	3.40	0.80	0.00	0.00	0.00	0.00
1,314	1,325	32.80	25.40	18.10	12.10	7.10	3.60	1.00	0.00	0.00	0.00	0.00
1,325	1,335	33.30	25.90	18.60	12.50	7.50	3.80	1.10	0.00	0.00	0.00	0.00
1,335	1,345	33.80	26.40	19.00	12.80	7.80	3.90	1.30	0.00	0.00	0.00	0.00
1,345	1,355	34.30	26.80	19.50	13.10	8.10	4.10	1.50	0.00	0.00	0.00	0.00
1,355	1,365	34.80	27.30	20.00	13.40	8.50	4.30	1.60	0.00	0.00	0.00	0.00
1,365	1,376	35.30	27.80	20.50	13.80	8.80	4.50	1.80	0.00	0.00	0.00	0.00
1,376	1,386	35.80	28.30	21.00	14.10	9.10	4.60	2.00	0.00	0.00	0.00	0.00
1,386	1,396	36.30	28.80	21.40	14.40	9.40	4.80	2.20	0.00	0.00	0.00	0.00
1,396	1,406	36.80	29.20	21.90	14.70	9.80	5.00	2.30	0.00	0.00	0.00	0.00
1,406	1,416	37.30	29.70	22.40	15.10	10.10	5.20	2.50	0.00	0.00	0.00	0.00
1,416	1,427	37.80	30.20	22.90	15.50	10.40	5.40	2.70	0.00	0.00	0.00	0.00
1,427	1,437	38.30	30.70	23.30	16.00	10.70	5.80	2.90	0.20	0.00	0.00	0.00
1,437	1,447	38.80	31.20	23.80	16.50	11.10	6.10	3.00	0.40	0.00	0.00	0.00
1,447	1,457	39.30	31.70	24.30	17.00	11.40	6.40	3.20	0.60	0.00	0.00	0.00
1,457	1,467	39.80	32.20	24.80	17.50	11.70	6.70	3.40	0.70	0.00	0.00	0.00
1,467	1,478	40.30	32.70	25.30	17.90	12.00	7.10	3.60	0.90	0.00	0.00	0.00
1,478	1,488	40.80	33.20	25.70	18.40	12.40	7.40	3.70	1.10	0.00	0.00	0.00
1,488	1,498	41.30	33.70	26.20	18.90	12.70	7.70	3.90	1.30	0.00	0.00	0.00
1,498	1,508	41.80	34.20	26.70	19.40	13.00	8.00	4.10	1.40	0.00	0.00	0.00
1,508	1,518	42.30	34.70	27.20	19.90	13.30	8.40	4.20	1.60	0.00	0.00	0.00
1,518	1,529	42.80	35.20	27.70	20.30	13.70	8.70	4.40	1.80	0.00	0.00	0.00
1,529	1,539	43.30	35.70	28.10	20.80	14.00	9.00	4.60	1.90	0.00	0.00	0.00
1,539	1,549	43.80	36.20	28.60	21.30	14.30	9.30	4.80	2.10	0.00	0.00	0.00
1,549	1,559	44.30	36.70	29.10	21.80	14.70	9.70	4.90	2.30	0.00	0.00	0.00
1,559	1,569	44.80	37.20	29.60	22.30	15.00	10.00	5.10	2.50	0.00	0.00	0.00
1,569	1,580	45.30	37.70	30.10	22.70	15.40	10.30	5.30	2.60	0.00	0.00	0.00
1,580	1,590	45.80	38.20	30.60	23.20	15.90	10.60	5.70	2.80	0.20	0.00	0.00
1,590	1,600	46.30	38.70	31.10	23.70	16.40	11.00	6.00	3.00	0.30	0.00	0.00
1,600	1,610	46.80	39.20	31.60	24.20	16.90	11.30	6.30	3.20	0.50	0.00	0.00
1,610	1,620	47.30	39.70	32.10	24.70	17.30	11.60	6.60	3.30	0.70	0.00	0.00
1,620	1,631	47.80	40.20	32.60	25.10	17.80	12.00	7.00	3.50	0.90	0.00	0.00
1,631	1,641	48.30	40.70	33.10	25.60	18.30	12.30	7.30	3.70	1.00	0.00	0.00

**Married Persons, Biweekly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,641	1,651	48.80	41.20	33.60	26.10	18.80	12.60	7.60	3.90	1.20	0.00	0.00
1,651	1,661	49.30	41.70	34.10	26.60	19.30	12.90	8.00	4.00	1.40	0.00	0.00
1,661	1,671	49.80	42.20	34.60	27.10	19.70	13.30	8.30	4.20	1.60	0.00	0.00
1,671	1,682	50.30	42.70	35.10	27.50	20.20	13.60	8.60	4.40	1.70	0.00	0.00
1,682	1,692	50.80	43.20	35.60	28.00	20.70	13.90	8.90	4.50	1.90	0.00	0.00
1,692	1,702	51.30	43.70	36.10	28.50	21.20	14.20	9.30	4.70	2.10	0.00	0.00
1,702	1,712	51.80	44.20	36.60	29.00	21.70	14.60	9.60	4.90	2.20	0.00	0.00
1,712	1,723	52.30	44.70	37.10	29.50	22.10	14.90	9.90	5.10	2.40	0.00	0.00
1,723	1,733	52.80	45.20	37.60	30.00	22.60	15.30	10.20	5.30	2.60	0.00	0.00
1,733	1,743	53.30	45.70	38.10	30.50	23.10	15.80	10.60	5.60	2.80	0.10	0.00
1,743	1,753	53.80	46.20	38.60	31.00	23.60	16.30	10.90	5.90	2.90	0.30	0.00
1,753	1,763	54.30	46.70	39.10	31.50	24.10	16.70	11.20	6.20	3.10	0.50	0.00
1,763	1,774	54.80	47.20	39.60	32.00	24.50	17.20	11.50	6.60	3.30	0.60	0.00
1,774	1,784	55.30	47.70	40.10	32.50	25.00	17.70	11.90	6.90	3.50	0.80	0.00
1,784	1,794	55.80	48.20	40.60	33.00	25.50	18.20	12.20	7.20	3.60	1.00	0.00
1,794	1,804	56.30	48.70	41.10	33.50	26.00	18.70	12.50	7.50	3.80	1.20	0.00
1,804	1,814	56.80	49.20	41.60	34.00	26.50	19.10	12.80	7.90	4.00	1.30	0.00
1,814	1,825	57.30	49.70	42.10	34.50	26.90	19.60	13.20	8.20	4.20	1.50	0.00
1,825	1,835	57.80	50.20	42.60	35.00	27.40	20.10	13.50	8.50	4.30	1.70	0.00
1,835	1,838	58.20	50.50	42.90	35.30	27.70	20.40	13.70	8.70	4.40	1.80	0.00
1,838	1,858	58.80	51.10	43.50	35.90	28.30	21.00	14.10	9.10	4.60	2.00	0.00
1,858	1,879	59.70	52.10	44.50	36.90	29.20	21.90	14.70	9.80	5.00	2.30	0.00
1,879	1,899	60.70	53.10	45.50	37.90	30.20	22.90	15.60	10.40	5.40	2.70	0.00
1,899	1,920	61.70	54.10	46.50	38.90	31.20	23.80	16.50	11.10	6.10	3.00	0.40
1,920	1,940	62.70	55.10	47.50	39.90	32.20	24.80	17.50	11.70	6.70	3.40	0.70
1,940	1,960	63.70	56.10	48.50	40.90	33.20	25.80	18.40	12.40	7.40	3.70	1.10
1,960	1,981	64.70	57.10	49.50	41.90	34.20	26.70	19.40	13.00	8.00	4.10	1.40
1,981	2,001	65.70	58.10	50.50	42.90	35.20	27.70	20.30	13.70	8.70	4.40	1.80
2,001	2,022	66.70	59.10	51.50	43.90	36.20	28.60	21.30	14.30	9.30	4.80	2.10
2,022	2,042	67.70	60.10	52.50	44.90	37.20	29.60	22.30	15.00	10.00	5.10	2.50
2,042	2,062	68.70	61.10	53.50	45.90	38.20	30.60	23.20	15.90	10.70	5.70	2.80
2,062	2,083	69.70	62.10	54.50	46.90	39.20	31.60	24.20	16.90	11.30	6.30	3.20
2,083	2,103	70.70	63.10	55.50	47.90	40.20	32.60	25.10	17.80	12.00	7.00	3.50
2,103	2,124	71.70	64.10	56.50	48.90	41.20	33.60	26.10	18.80	12.60	7.60	3.90
2,124	2,144	72.70	65.10	57.50	49.90	42.20	34.60	27.10	19.70	13.30	8.30	4.20
2,144	2,164	73.70	66.10	58.50	50.90	43.20	35.60	28.00	20.70	13.90	8.90	4.60
2,164	2,185	74.70	67.10	59.50	51.90	44.20	36.60	29.00	21.70	14.60	9.60	4.90
2,185	2,205	75.70	68.10	60.50	52.90	45.20	37.60	30.00	22.60	15.30	10.20	5.30
2,205	2,226	76.70	69.10	61.50	53.90	46.20	38.60	31.00	23.60	16.30	10.90	5.90
2,226	2,246	77.70	70.10	62.50	54.90	47.20	39.60	32.00	24.50	17.20	11.50	6.60
2,246	2,266	78.70	71.10	63.50	55.90	48.20	40.60	33.00	25.50	18.20	12.20	7.20
2,266	2,287	79.70	72.10	64.50	56.90	49.20	41.60	34.00	26.50	19.10	12.90	7.90
2,287	2,307	80.70	73.10	65.50	57.90	50.20	42.60	35.00	27.40	20.10	13.50	8.50
2,307	2,328	81.70	74.10	66.50	58.90	51.20	43.60	36.00	28.40	21.10	14.20	9.20
2,328	2,348	82.70	75.10	67.50	59.90	52.20	44.60	37.00	29.30	22.00	14.80	9.80
2,348	2,369	83.70	76.10	68.50	60.90	53.20	45.60	38.00	30.30	23.00	15.70	10.50
2,369	2,389	84.70	77.10	69.50	61.90	54.20	46.60	39.00	31.30	23.90	16.60	11.10
2,389	2,409	85.70	78.10	70.50	62.90	55.20	47.60	40.00	32.30	24.90	17.60	11.80
2,409	2,430	86.70	79.10	71.50	63.90	56.20	48.60	41.00	33.30	25.80	18.50	12.40
2,430	2,450	87.70	80.10	72.50	64.90	57.20	49.60	42.00	34.30	26.80	19.50	13.10
2,450	2,471	88.70	81.10	73.50	65.90	58.20	50.60	43.00	35.30	27.80	20.40	13.70

**Married Persons, Biweekly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,471</b>	<b>2,491</b>	89.70	82.10	74.50	66.90	59.20	51.60	44.00	36.30	28.70	21.40	14.40
<b>2,491</b>	<b>2,511</b>	90.70	83.10	75.50	67.90	60.20	52.60	45.00	37.30	29.70	22.40	15.10
<b>2,511</b>	<b>2,532</b>	91.70	84.10	76.50	68.90	61.20	53.60	46.00	38.30	30.70	23.30	16.00
<b>2,532</b>	<b>2,552</b>	92.70	85.10	77.50	69.90	62.20	54.60	47.00	39.30	31.70	24.30	17.00
<b>2,552</b>	<b>2,573</b>	93.70	86.10	78.50	70.90	63.20	55.60	48.00	40.30	32.70	25.20	17.90
<b>2,573</b>	<b>2,593</b>	94.70	87.10	79.50	71.90	64.20	56.60	49.00	41.30	33.70	26.20	18.90
<b>2,593</b>	<b>2,613</b>	95.70	88.10	80.50	72.90	65.20	57.60	50.00	42.30	34.70	27.20	19.80
<b>2,613</b>	<b>2,634</b>	96.70	89.10	81.50	73.90	66.20	58.60	51.00	43.30	35.70	28.10	20.80
<b>2,634</b>	<b>2,654</b>	97.70	90.10	82.50	74.90	67.20	59.60	52.00	44.30	36.70	29.10	21.80
<b>2,654</b>	<b>2,675</b>	98.70	91.10	83.50	75.90	68.20	60.60	53.00	45.30	37.70	30.10	22.70
<b>2,675</b>	<b>2,695</b>	99.70	92.10	84.50	76.90	69.20	61.60	54.00	46.30	38.70	31.10	23.70
<b>2,695</b>	<b>2,715</b>	100.70	93.10	85.50	77.90	70.20	62.60	55.00	47.30	39.70	32.10	24.60
<b>2,715</b>	<b>2,736</b>	101.70	94.10	86.50	78.90	71.20	63.60	56.00	48.30	40.70	33.10	25.60
<b>2,736</b>	<b>2,756</b>	102.70	95.10	87.50	79.90	72.20	64.60	57.00	49.30	41.70	34.10	26.60
<b>2,756</b>	<b>2,761</b>	103.40	95.70	88.10	80.50	72.80	65.20	57.60	49.90	42.30	34.70	27.10
<b>2,761</b>	<b>2,781</b>	104.00	96.30	88.70	81.10	73.40	65.80	58.20	50.60	42.90	35.30	27.70
<b>2,781</b>	<b>2,802</b>	105.00	97.30	89.70	82.10	74.40	66.80	59.20	51.60	43.90	36.30	28.70
<b>2,802</b>	<b>2,822</b>	106.00	98.30	90.70	83.10	75.40	67.80	60.20	52.60	44.90	37.30	29.70
<b>2,822</b>	<b>2,843</b>	107.00	99.30	91.70	84.10	76.40	68.80	61.20	53.60	45.90	38.30	30.70
<b>2,843</b>	<b>2,863</b>	108.00	100.30	92.70	85.10	77.40	69.80	62.20	54.60	46.90	39.30	31.70
<b>2,863</b>	<b>2,883</b>	109.00	101.30	93.70	86.10	78.40	70.80	63.20	55.60	47.90	40.30	32.70
<b>2,883</b>	<b>2,904</b>	110.00	102.30	94.70	87.10	79.40	71.80	64.20	56.60	48.90	41.30	33.70
<b>2,904</b>	<b>2,924</b>	111.00	103.30	95.70	88.10	80.40	72.80	65.20	57.60	49.90	42.30	34.70
<b>2,924</b>	<b>2,945</b>	112.00	104.30	96.70	89.10	81.40	73.80	66.20	58.60	50.90	43.30	35.70
<b>2,945</b>	<b>2,965</b>	113.00	105.30	97.70	90.10	82.40	74.80	67.20	59.60	51.90	44.30	36.70
<b>2,965</b>	<b>2,985</b>	114.00	106.30	98.70	91.10	83.40	75.80	68.20	60.60	52.90	45.30	37.70
<b>2,985</b>	<b>3,006</b>	115.00	107.30	99.70	92.10	84.40	76.80	69.20	61.60	53.90	46.30	38.70
<b>3,006</b>	<b>3,026</b>	116.00	108.30	100.70	93.10	85.40	77.80	70.20	62.60	54.90	47.30	39.70
<b>3,026</b>	<b>3,047</b>	117.00	109.30	101.70	94.10	86.40	78.80	71.20	63.60	55.90	48.30	40.70
<b>3,047</b>	<b>3,067</b>	118.00	110.30	102.70	95.10	87.40	79.80	72.20	64.60	56.90	49.30	41.70
<b>3,067</b>	<b>3,088</b>	119.00	111.30	103.70	96.10	88.40	80.80	73.20	65.60	57.90	50.30	42.70
<b>3,088</b>	<b>3,108</b>	120.00	112.30	104.70	97.10	89.40	81.80	74.20	66.60	58.90	51.30	43.70
<b>3,108</b>	<b>3,128</b>	121.00	113.30	105.70	98.10	90.40	82.80	75.20	67.60	59.90	52.30	44.70
<b>3,128</b>	<b>3,149</b>	122.00	114.30	106.70	99.10	91.40	83.80	76.20	68.60	60.90	53.30	45.70
<b>3,149</b>	<b>3,169</b>	123.00	115.30	107.70	100.10	92.40	84.80	77.20	69.60	61.90	54.30	46.70
<b>3,169</b>	<b>3,190</b>	124.00	116.30	108.70	101.10	93.40	85.80	78.20	70.60	62.90	55.30	47.70
<b>3,190</b>	<b>3,210</b>	125.00	117.30	109.70	102.10	94.40	86.80	79.20	71.60	63.90	56.30	48.70
<b>3,210</b>	<b>3,230</b>	126.00	118.30	110.70	103.10	95.40	87.80	80.20	72.60	64.90	57.30	49.70
<b>3,230</b>	<b>3,251</b>	127.00	119.30	111.70	104.10	96.40	88.80	81.20	73.60	65.90	58.30	50.70
<b>3,251</b>	<b>3,271</b>	128.00	120.30	112.70	105.10	97.40	89.80	82.20	74.60	66.90	59.30	51.70
<b>3,271</b>	<b>3,292</b>	129.00	121.30	113.70	106.10	98.40	90.80	83.20	75.60	67.90	60.30	52.70
<b>3,292</b>	<b>3,312</b>	130.00	122.30	114.70	107.10	99.40	91.80	84.20	76.60	68.90	61.30	53.70
<b>3,312</b>	<b>3,332</b>	131.00	123.30	115.70	108.10	100.40	92.80	85.20	77.60	69.90	62.30	54.70
<b>3,332</b>	<b>3,353</b>	132.00	124.30	116.70	109.10	101.40	93.80	86.20	78.60	70.90	63.30	55.70
<b>3,353</b>	<b>3,373</b>	133.00	125.30	117.70	110.10	102.40	94.80	87.20	79.60	71.90	64.30	56.70
<b>3,373</b>	<b>3,394</b>	134.00	126.30	118.70	111.10	103.40	95.80	88.20	80.60	72.90	65.30	57.70
<b>3,394</b>	<b>3,414</b>	135.00	127.30	119.70	112.10	104.40	96.80	89.20	81.60	73.90	66.30	58.70
<b>3,414</b>	<b>3,434</b>	136.00	128.30	120.70	113.10	105.40	97.80	90.20	82.60	74.90	67.30	59.70
<b>3,434</b>	<b>3,455</b>	137.00	129.30	121.70	114.10	106.40	98.80	91.20	83.60	75.90	68.30	60.70
<b>3,455</b>	<b>3,475</b>	138.00	130.30	122.70	115.10	107.40	99.80	92.20	84.60	76.90	69.30	61.70
<b>3,475</b>	<b>3,496</b>	139.00	131.30	123.70	116.10	108.40	100.80	93.20	85.60	77.90	70.30	62.70

## **Married Persons, Biweekly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,496	<b>3,516</b>	140.00	132.30	124.70	117.10	109.40	101.80	94.20	86.60	78.90	71.30	63.70
3,516	<b>3,536</b>	141.00	133.30	125.70	118.10	110.40	102.80	95.20	87.60	79.90	72.30	64.70
3,536	<b>3,557</b>	142.00	134.30	126.70	119.10	111.40	103.80	96.20	88.60	80.90	73.30	65.70
<b>3,557</b>	<b>3,577</b>	143.00	135.30	127.70	120.10	112.40	104.80	97.20	89.60	81.90	74.30	66.70
<b>3,577</b>	<b>3,598</b>	144.00	136.30	128.70	121.10	113.40	105.80	98.20	90.60	82.90	75.30	67.70
<b>3,598</b>	<b>3,618</b>	145.00	137.30	129.70	122.10	114.40	106.80	99.20	91.60	83.90	76.30	68.70
<b>3,618</b>	<b>3,639</b>	146.00	138.30	130.70	123.10	115.40	107.80	100.20	92.60	84.90	77.30	69.70
<b>3,639</b>	<b>3,659</b>	147.00	139.30	131.70	124.10	116.40	108.80	101.20	93.60	85.90	78.30	70.70
<b>3,659</b>	<b>3,679</b>	148.00	140.30	132.70	125.10	117.40	109.80	102.20	94.60	86.90	79.30	71.70
<b>3,679</b>	<b>3,700</b>	149.00	141.30	133.70	126.10	118.40	110.80	103.20	95.60	87.90	80.30	72.70
<b>3,700</b>	<b>3,720</b>	150.00	142.30	134.70	127.10	119.40	111.80	104.20	96.60	88.90	81.30	73.70
<b>3,720</b>	<b>3,741</b>	151.00	143.30	135.70	128.10	120.40	112.80	105.20	97.60	89.90	82.30	74.70
<b>3,741</b>	<b>3,761</b>	152.00	144.30	136.70	129.10	121.40	113.80	106.20	98.60	90.90	83.30	75.70

## **Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
732	742	19.90	12.00	6.40	2.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
742	753	20.40	12.50	6.70	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
753	763	20.90	13.00	7.00	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
763	773	21.40	13.40	7.30	2.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
773	783	21.90	13.90	7.70	3.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00
783	793	22.40	14.40	8.00	3.20	0.30	0.00	0.00	0.00	0.00	0.00	0.00
793	804	22.90	14.90	8.30	3.40	0.50	0.00	0.00	0.00	0.00	0.00	0.00
804	814	23.40	15.40	8.60	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00
814	824	23.90	15.80	9.00	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00
824	834	24.40	16.30	9.30	3.90	1.00	0.00	0.00	0.00	0.00	0.00	0.00
834	844	24.90	16.80	9.60	4.20	1.20	0.00	0.00	0.00	0.00	0.00	0.00
844	855	25.40	17.30	10.00	4.60	1.40	0.00	0.00	0.00	0.00	0.00	0.00
855	865	25.90	17.80	10.30	4.90	1.50	0.00	0.00	0.00	0.00	0.00	0.00
865	875	26.40	18.20	10.60	5.20	1.70	0.00	0.00	0.00	0.00	0.00	0.00
875	885	26.90	18.70	10.90	5.50	1.90	0.00	0.00	0.00	0.00	0.00	0.00
885	895	27.40	19.20	11.30	5.90	2.10	0.00	0.00	0.00	0.00	0.00	0.00
895	906	27.90	19.70	11.70	6.20	2.20	0.00	0.00	0.00	0.00	0.00	0.00
906	916	28.40	20.20	12.20	6.50	2.40	0.00	0.00	0.00	0.00	0.00	0.00
916	926	28.90	20.60	12.70	6.80	2.60	0.00	0.00	0.00	0.00	0.00	0.00
926	936	29.40	21.10	13.20	7.20	2.80	0.00	0.00	0.00	0.00	0.00	0.00
936	946	29.90	21.60	13.70	7.50	2.90	0.10	0.00	0.00	0.00	0.00	0.00
946	957	30.40	22.10	14.10	7.80	3.10	0.20	0.00	0.00	0.00	0.00	0.00
957	967	30.90	22.60	14.60	8.10	3.30	0.40	0.00	0.00	0.00	0.00	0.00
967	977	31.40	23.10	15.10	8.50	3.50	0.60	0.00	0.00	0.00	0.00	0.00
977	987	31.90	23.60	15.60	8.80	3.60	0.80	0.00	0.00	0.00	0.00	0.00
987	997	32.40	24.10	16.10	9.10	3.80	0.90	0.00	0.00	0.00	0.00	0.00
997	1,008	32.90	24.60	16.50	9.40	4.00	1.10	0.00	0.00	0.00	0.00	0.00
1,008	1,018	33.40	25.10	17.00	9.80	4.40	1.30	0.00	0.00	0.00	0.00	0.00
1,018	1,028	33.90	25.60	17.50	10.10	4.70	1.50	0.00	0.00	0.00	0.00	0.00
1,028	1,038	34.40	26.10	18.00	10.40	5.00	1.60	0.00	0.00	0.00	0.00	0.00
1,038	1,049	34.90	26.60	18.50	10.80	5.40	1.80	0.00	0.00	0.00	0.00	0.00
1,049	1,059	35.40	27.10	18.90	11.10	5.70	2.00	0.00	0.00	0.00	0.00	0.00
1,059	1,069	35.90	27.60	19.40	11.50	6.00	2.10	0.00	0.00	0.00	0.00	0.00
1,069	1,079	36.40	28.10	19.90	12.00	6.30	2.30	0.00	0.00	0.00	0.00	0.00
1,079	1,088	36.80	28.60	20.30	12.40	6.60	2.50	0.00	0.00	0.00	0.00	0.00
1,088	1,108	37.60	29.30	21.00	13.10	7.10	2.70	0.00	0.00	0.00	0.00	0.00
1,108	1,128	38.60	30.30	22.00	14.00	7.80	3.10	0.20	0.00	0.00	0.00	0.00
1,128	1,149	39.60	31.30	23.00	15.00	8.40	3.40	0.60	0.00	0.00	0.00	0.00
1,149	1,169	40.60	32.30	24.00	16.00	9.10	3.80	0.90	0.00	0.00	0.00	0.00
1,169	1,190	41.60	33.30	25.00	16.90	9.70	4.30	1.20	0.00	0.00	0.00	0.00
1,190	1,210	42.60	34.30	26.00	17.90	10.40	5.00	1.60	0.00	0.00	0.00	0.00
1,210	1,230	43.60	35.30	27.00	18.80	11.00	5.60	1.90	0.00	0.00	0.00	0.00
1,230	1,251	44.60	36.30	28.00	19.80	11.90	6.30	2.30	0.00	0.00	0.00	0.00
1,251	1,271	45.60	37.30	29.00	20.80	12.80	6.90	2.60	0.00	0.00	0.00	0.00
1,271	1,292	46.60	38.30	30.00	21.70	13.80	7.60	3.00	0.10	0.00	0.00	0.00
1,292	1,312	47.60	39.30	31.00	22.70	14.70	8.20	3.30	0.50	0.00	0.00	0.00
1,312	1,333	48.60	40.30	32.00	23.70	15.70	8.90	3.70	0.80	0.00	0.00	0.00
1,333	1,353	49.60	41.30	33.00	24.70	16.70	9.50	4.10	1.20	0.00	0.00	0.00
1,353	1,373	50.60	42.30	34.00	25.70	17.60	10.20	4.80	1.50	0.00	0.00	0.00
1,373	1,394	51.60	43.30	35.00	26.70	18.60	10.80	5.40	1.80	0.00	0.00	0.00

**Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,394	<b>1,414</b>	52.60	44.30	36.00	27.70	19.50	11.60	6.10	2.20	0.00	0.00	0.00
1,414	<b>1,435</b>	53.60	45.30	37.00	28.70	20.50	12.60	6.70	2.50	0.00	0.00	0.00
1,435	<b>1,455</b>	54.60	46.30	38.00	29.70	21.50	13.50	7.40	2.90	0.00	0.00	0.00
1,455	<b>1,475</b>	55.60	47.30	39.00	30.70	22.50	14.50	8.10	3.20	0.40	0.00	0.00
1,475	<b>1,496</b>	56.60	48.30	40.00	31.70	23.50	15.40	8.70	3.60	0.70	0.00	0.00
1,496	<b>1,516</b>	57.60	49.30	41.00	32.70	24.50	16.40	9.40	4.00	1.10	0.00	0.00
1,516	<b>1,537</b>	58.60	50.30	42.00	33.70	25.50	17.40	10.00	4.60	1.40	0.00	0.00
1,537	<b>1,557</b>	59.60	51.30	43.00	34.70	26.50	18.30	10.70	5.30	1.80	0.00	0.00
1,557	<b>1,577</b>	60.60	52.30	44.00	35.70	27.50	19.30	11.40	5.90	2.10	0.00	0.00
1,577	<b>1,598</b>	61.60	53.30	45.00	36.70	28.50	20.20	12.30	6.60	2.40	0.00	0.00
1,598	<b>1,618</b>	62.60	54.30	46.00	37.70	29.50	21.20	13.30	7.20	2.80	0.00	0.00
1,618	<b>1,639</b>	63.60	55.30	47.00	38.70	30.50	22.20	14.20	7.90	3.10	0.30	0.00
1,639	<b>1,659</b>	64.60	56.30	48.00	39.70	31.50	23.20	15.20	8.50	3.50	0.60	0.00
1,659	<b>1,679</b>	65.60	57.30	49.00	40.70	32.50	24.20	16.10	9.20	3.80	1.00	0.00
1,679	<b>1,700</b>	66.60	58.30	50.00	41.80	33.50	25.20	17.10	9.80	4.40	1.30	0.00
1,700	<b>1,720</b>	67.60	59.30	51.00	42.80	34.50	26.20	18.10	10.50	5.10	1.70	0.00
1,720	<b>1,741</b>	68.60	60.30	52.00	43.80	35.50	27.20	19.00	11.10	5.70	2.00	0.00
1,741	<b>1,754</b>	69.40	61.10	52.90	44.60	36.30	28.00	19.80	11.90	6.30	2.30	0.00
1,754	<b>1,775</b>	70.20	62.00	53.70	45.40	37.10	28.90	20.60	12.70	6.80	2.60	0.00
1,775	<b>1,795</b>	71.20	63.00	54.70	46.40	38.10	29.90	21.60	13.70	7.50	2.90	0.10
1,795	<b>1,816</b>	72.20	64.00	55.70	47.40	39.10	30.90	22.60	14.60	8.10	3.30	0.40
1,816	<b>1,836</b>	73.20	65.00	56.70	48.40	40.10	31.90	23.60	15.60	8.80	3.60	0.80
1,836	<b>1,856</b>	74.20	66.00	57.70	49.40	41.10	32.90	24.60	16.50	9.40	4.00	1.10
1,856	<b>1,877</b>	75.20	67.00	58.70	50.40	42.10	33.90	25.60	17.50	10.10	4.70	1.40
1,877	<b>1,897</b>	76.20	68.00	59.70	51.40	43.10	34.90	26.60	18.40	10.70	5.30	1.80
1,897	<b>1,918</b>	77.20	69.00	60.70	52.40	44.10	35.90	27.60	19.40	11.50	6.00	2.10
1,918	<b>1,938</b>	78.20	70.00	61.70	53.40	45.10	36.90	28.60	20.40	12.40	6.70	2.50
1,938	<b>1,958</b>	79.20	71.00	62.70	54.40	46.10	37.90	29.60	21.30	13.40	7.30	2.80
1,958	<b>1,979</b>	80.20	72.00	63.70	55.40	47.10	38.90	30.60	22.30	14.40	8.00	3.20
1,979	<b>1,999</b>	81.20	73.00	64.70	56.40	48.10	39.90	31.60	23.30	15.30	8.60	3.50
1,999	<b>2,020</b>	82.20	74.00	65.70	57.40	49.10	40.90	32.60	24.30	16.30	9.30	3.90
2,020	<b>2,040</b>	83.20	74.90	66.70	58.40	50.10	41.90	33.60	25.30	17.20	9.90	4.50
2,040	<b>2,060</b>	84.20	75.90	67.70	59.40	51.10	42.90	34.60	26.30	18.20	10.60	5.20
2,060	<b>2,081</b>	85.20	76.90	68.70	60.40	52.10	43.90	35.60	27.30	19.20	11.20	5.80
2,081	<b>2,101</b>	86.20	77.90	69.70	61.40	53.10	44.90	36.60	28.30	20.10	12.20	6.50
2,101	<b>2,122</b>	87.20	78.90	70.70	62.40	54.10	45.90	37.60	29.30	21.10	13.10	7.10
2,122	<b>2,142</b>	88.20	79.90	71.70	63.40	55.10	46.90	38.60	30.30	22.10	14.10	7.80
2,142	<b>2,162</b>	89.20	80.90	72.70	64.40	56.10	47.90	39.60	31.30	23.10	15.10	8.40
2,162	<b>2,183</b>	90.20	81.90	73.70	65.40	57.10	48.90	40.60	32.30	24.10	16.00	9.10
2,183	<b>2,203</b>	91.20	82.90	74.70	66.40	58.10	49.90	41.60	33.30	25.10	17.00	9.70
2,203	<b>2,224</b>	92.20	83.90	75.70	67.40	59.10	50.90	42.60	34.30	26.10	17.90	10.40
2,224	<b>2,244</b>	93.20	84.90	76.70	68.40	60.10	51.90	43.60	35.30	27.10	18.90	11.10
2,244	<b>2,264</b>	94.20	85.90	77.70	69.40	61.10	52.90	44.60	36.30	28.10	19.90	11.90
2,264	<b>2,285</b>	95.20	86.90	78.70	70.40	62.10	53.90	45.60	37.30	29.10	20.80	12.90
2,285	<b>2,305</b>	96.20	87.90	79.70	71.40	63.10	54.90	46.60	38.30	30.10	21.80	13.80
2,305	<b>2,326</b>	97.20	88.90	80.70	72.40	64.10	55.90	47.60	39.30	31.10	22.80	14.80
2,326	<b>2,346</b>	98.20	89.90	81.70	73.40	65.10	56.90	48.60	40.30	32.10	23.80	15.80
2,346	<b>2,367</b>	99.20	90.90	82.70	74.40	66.10	57.90	49.60	41.30	33.10	24.80	16.70
2,367	<b>2,387</b>	100.20	91.90	83.70	75.40	67.10	58.90	50.60	42.30	34.10	25.80	17.70
2,387	<b>2,407</b>	101.20	92.90	84.70	76.40	68.10	59.90	51.60	43.30	35.10	26.80	18.60

## **Single Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,407</b>	<b>2,428</b>	102.20	93.90	85.70	77.40	69.10	60.90	52.60	44.30	36.10	27.80	19.60
<b>2,428</b>	<b>2,448</b>	103.20	94.90	86.70	78.40	70.10	61.90	53.60	45.30	37.10	28.80	20.60
<b>2,448</b>	<b>2,469</b>	104.20	95.90	87.70	79.40	71.10	62.90	54.60	46.30	38.10	29.80	21.50
<b>2,469</b>	<b>2,489</b>	105.20	96.90	88.70	80.40	72.10	63.90	55.60	47.30	39.10	30.80	22.50
<b>2,489</b>	<b>2,509</b>	106.20	97.90	89.70	81.40	73.10	64.90	56.60	48.30	40.10	31.80	23.50
<b>2,509</b>	<b>2,530</b>	107.20	98.90	90.70	82.40	74.10	65.90	57.60	49.30	41.10	32.80	24.50
<b>2,530</b>	<b>2,550</b>	108.20	99.90	91.70	83.40	75.10	66.90	58.60	50.30	42.10	33.80	25.50
<b>2,550</b>	<b>2,571</b>	109.20	100.90	92.70	84.40	76.10	67.90	59.60	51.30	43.10	34.80	26.50
<b>2,571</b>	<b>2,591</b>	110.20	101.90	93.70	85.40	77.10	68.90	60.60	52.30	44.10	35.80	27.50
<b>2,591</b>	<b>2,611</b>	111.20	102.90	94.70	86.40	78.10	69.90	61.60	53.30	45.10	36.80	28.50
<b>2,611</b>	<b>2,632</b>	112.20	103.90	95.70	87.40	79.10	70.90	62.60	54.30	46.10	37.80	29.50
<b>2,632</b>	<b>2,652</b>	113.20	104.90	96.70	88.40	80.10	71.90	63.60	55.30	47.10	38.80	30.50
<b>2,652</b>	<b>2,673</b>	114.20	105.90	97.70	89.40	81.10	72.90	64.60	56.30	48.10	39.80	31.50
<b>2,673</b>	<b>2,693</b>	115.20	106.90	98.70	90.40	82.10	73.90	65.60	57.30	49.10	40.80	32.50
<b>2,693</b>	<b>2,713</b>	116.20	107.90	99.70	91.40	83.10	74.90	66.60	58.30	50.10	41.80	33.50

**Married Persons, Semi-Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>0</b>	<b>371</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>371</b>	<b>400</b>	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>400</b>	<b>430</b>	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>430</b>	<b>459</b>	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>459</b>	<b>489</b>	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>489</b>	<b>518</b>	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>518</b>	<b>547</b>	3.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>547</b>	<b>577</b>	3.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>577</b>	<b>606</b>	4.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>606</b>	<b>636</b>	4.50	1.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>636</b>	<b>665</b>	5.00	2.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>665</b>	<b>690</b>	5.50	2.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>690</b>	<b>705</b>	5.90	2.90	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>705</b>	<b>721</b>	6.40	3.20	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>721</b>	<b>736</b>	6.90	3.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>736</b>	<b>752</b>	7.40	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>752</b>	<b>768</b>	7.90	4.00	1.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>768</b>	<b>783</b>	8.40	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>783</b>	<b>799</b>	8.90	4.50	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>799</b>	<b>815</b>	9.40	4.80	1.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>815</b>	<b>830</b>	9.90	5.10	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>830</b>	<b>846</b>	10.40	5.30	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>846</b>	<b>861</b>	10.90	5.60	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>861</b>	<b>877</b>	11.40	6.00	3.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>877</b>	<b>893</b>	11.90	6.50	3.20	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>893</b>	<b>908</b>	12.40	7.00	3.50	0.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>908</b>	<b>924</b>	12.90	7.50	3.80	0.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>924</b>	<b>940</b>	13.40	8.00	4.00	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>940</b>	<b>955</b>	13.90	8.50	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>955</b>	<b>971</b>	14.40	9.00	4.60	1.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>971</b>	<b>986</b>	14.90	9.50	4.80	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>986</b>	<b>1,002</b>	15.40	10.00	5.10	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,002</b>	<b>1,018</b>	15.90	10.50	5.40	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,018</b>	<b>1,023</b>	16.30	10.90	5.60	2.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,023</b>	<b>1,034</b>	16.60	11.10	5.70	2.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,034</b>	<b>1,044</b>	17.10	11.40	6.00	3.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,044</b>	<b>1,055</b>	17.60	11.80	6.40	3.20	0.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,055</b>	<b>1,065</b>	18.10	12.10	6.70	3.40	0.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,065</b>	<b>1,076</b>	18.60	12.50	7.10	3.50	0.70	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,076</b>	<b>1,087</b>	19.10	12.80	7.40	3.70	0.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,087</b>	<b>1,097</b>	19.60	13.10	7.70	3.90	1.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,097</b>	<b>1,108</b>	20.10	13.50	8.10	4.10	1.20	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,108</b>	<b>1,119</b>	20.60	13.80	8.40	4.30	1.40	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,119</b>	<b>1,129</b>	21.10	14.20	8.80	4.40	1.60	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,129</b>	<b>1,140</b>	21.60	14.50	9.10	4.60	1.80	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,140</b>	<b>1,151</b>	22.10	14.90	9.50	4.80	1.90	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,151</b>	<b>1,161</b>	22.60	15.20	9.80	5.00	2.10	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,161</b>	<b>1,172</b>	23.10	15.50	10.10	5.20	2.30	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,172</b>	<b>1,182</b>	23.60	15.90	10.50	5.30	2.50	0.00	0.00	0.00	0.00	0.00	0.00
<b>1,182</b>	<b>1,193</b>	24.10	16.20	10.80	5.50	2.70	0.00	0.00	0.00	0.00	0.00	0.00

**Married Persons, Semi-Monthly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,193	<b>1,204</b>	24.60	16.60	11.20	5.80	2.80	0.00	0.00	0.00	0.00	0.00	0.00
1,204	<b>1,214</b>	25.10	17.10	11.50	6.10	3.00	0.20	0.00	0.00	0.00	0.00	0.00
1,214	<b>1,225</b>	25.60	17.60	11.80	6.40	3.20	0.30	0.00	0.00	0.00	0.00	0.00
1,225	<b>1,236</b>	26.10	18.10	12.20	6.80	3.40	0.50	0.00	0.00	0.00	0.00	0.00
1,236	<b>1,246</b>	26.60	18.60	12.50	7.10	3.60	0.70	0.00	0.00	0.00	0.00	0.00
1,246	<b>1,257</b>	27.10	19.10	12.90	7.50	3.70	0.90	0.00	0.00	0.00	0.00	0.00
1,257	<b>1,268</b>	27.60	19.60	13.20	7.80	3.90	1.10	0.00	0.00	0.00	0.00	0.00
1,268	<b>1,278</b>	28.10	20.10	13.50	8.10	4.10	1.20	0.00	0.00	0.00	0.00	0.00
1,278	<b>1,289</b>	28.60	20.60	13.90	8.50	4.30	1.40	0.00	0.00	0.00	0.00	0.00
1,289	<b>1,300</b>	29.10	21.10	14.20	8.80	4.50	1.60	0.00	0.00	0.00	0.00	0.00
1,300	<b>1,310</b>	29.60	21.60	14.60	9.20	4.70	1.80	0.00	0.00	0.00	0.00	0.00
1,310	<b>1,321</b>	30.10	22.10	14.90	9.50	4.80	2.00	0.00	0.00	0.00	0.00	0.00
1,321	<b>1,331</b>	30.60	22.60	15.20	9.80	5.00	2.10	0.00	0.00	0.00	0.00	0.00
1,331	<b>1,342</b>	31.10	23.10	15.60	10.20	5.20	2.30	0.00	0.00	0.00	0.00	0.00
1,342	<b>1,353</b>	31.60	23.60	15.90	10.50	5.40	2.50	0.00	0.00	0.00	0.00	0.00
1,353	<b>1,356</b>	31.90	24.00	16.10	10.70	5.50	2.60	0.00	0.00	0.00	0.00	0.00
1,356	<b>1,366</b>	32.20	24.30	16.40	11.00	5.60	2.70	0.00	0.00	0.00	0.00	0.00
1,366	<b>1,377</b>	32.70	24.80	16.90	11.30	5.90	2.90	0.00	0.00	0.00	0.00	0.00
1,377	<b>1,387</b>	33.20	25.30	17.30	11.60	6.20	3.10	0.20	0.00	0.00	0.00	0.00
1,387	<b>1,397</b>	33.70	25.70	17.80	11.90	6.50	3.30	0.40	0.00	0.00	0.00	0.00
1,397	<b>1,407</b>	34.20	26.20	18.30	12.30	6.90	3.40	0.60	0.00	0.00	0.00	0.00
1,407	<b>1,417</b>	34.70	26.70	18.80	12.60	7.20	3.60	0.70	0.00	0.00	0.00	0.00
1,417	<b>1,428</b>	35.20	27.20	19.30	12.90	7.50	3.80	0.90	0.00	0.00	0.00	0.00
1,428	<b>1,438</b>	35.70	27.70	19.70	13.30	7.90	4.00	1.10	0.00	0.00	0.00	0.00
1,438	<b>1,448</b>	36.20	28.10	20.20	13.60	8.20	4.10	1.30	0.00	0.00	0.00	0.00
1,448	<b>1,458</b>	36.70	28.60	20.70	13.90	8.50	4.30	1.40	0.00	0.00	0.00	0.00
1,458	<b>1,468</b>	37.20	29.10	21.20	14.20	8.80	4.50	1.60	0.00	0.00	0.00	0.00
1,468	<b>1,479</b>	37.70	29.60	21.60	14.60	9.20	4.70	1.80	0.00	0.00	0.00	0.00
1,479	<b>1,489</b>	38.20	30.10	22.10	14.90	9.50	4.80	2.00	0.00	0.00	0.00	0.00
1,489	<b>1,499</b>	38.70	30.50	22.60	15.20	9.80	5.00	2.10	0.00	0.00	0.00	0.00
1,499	<b>1,509</b>	39.20	31.00	23.10	15.50	10.10	5.20	2.30	0.00	0.00	0.00	0.00
1,509	<b>1,520</b>	39.70	31.50	23.60	15.90	10.50	5.30	2.50	0.00	0.00	0.00	0.00
1,520	<b>1,530</b>	40.20	32.00	24.00	16.20	10.80	5.50	2.60	0.00	0.00	0.00	0.00
1,530	<b>1,540</b>	40.70	32.50	24.50	16.60	11.10	5.70	2.80	0.00	0.00	0.00	0.00
1,540	<b>1,550</b>	41.20	33.00	25.00	17.10	11.40	6.00	3.00	0.10	0.00	0.00	0.00
1,550	<b>1,560</b>	41.70	33.50	25.50	17.60	11.80	6.40	3.20	0.30	0.00	0.00	0.00
1,560	<b>1,571</b>	42.20	34.00	26.00	18.00	12.10	6.70	3.30	0.50	0.00	0.00	0.00
1,571	<b>1,581</b>	42.70	34.50	26.40	18.50	12.40	7.00	3.50	0.60	0.00	0.00	0.00
1,581	<b>1,591</b>	43.20	35.00	26.90	19.00	12.80	7.40	3.70	0.80	0.00	0.00	0.00
1,591	<b>1,601</b>	43.70	35.50	27.40	19.50	13.10	7.70	3.90	1.00	0.00	0.00	0.00
1,601	<b>1,611</b>	44.20	36.00	27.90	20.00	13.40	8.00	4.00	1.20	0.00	0.00	0.00
1,611	<b>1,622</b>	44.70	36.50	28.40	20.40	13.70	8.30	4.20	1.30	0.00	0.00	0.00
1,622	<b>1,632</b>	45.20	37.00	28.80	20.90	14.10	8.70	4.40	1.50	0.00	0.00	0.00
1,632	<b>1,642</b>	45.70	37.50	29.30	21.40	14.40	9.00	4.60	1.70	0.00	0.00	0.00
1,642	<b>1,652</b>	46.20	38.00	29.80	21.90	14.70	9.30	4.70	1.90	0.00	0.00	0.00
1,652	<b>1,662</b>	46.70	38.50	30.30	22.40	15.00	9.60	4.90	2.00	0.00	0.00	0.00
1,662	<b>1,673</b>	47.20	39.00	30.80	22.80	15.40	10.00	5.10	2.20	0.00	0.00	0.00
1,673	<b>1,683</b>	47.70	39.50	31.20	23.30	15.70	10.30	5.30	2.40	0.00	0.00	0.00
1,683	<b>1,693</b>	48.20	40.00	31.70	23.80	16.00	10.60	5.40	2.60	0.00	0.00	0.00
1,693	<b>1,703</b>	48.70	40.50	32.20	24.30	16.30	10.90	5.60	2.70	0.00	0.00	0.00

**Married Persons, Semi-Monthly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,703	1,713	49.20	41.00	32.70	24.70	16.80	11.30	5.90	2.90	0.00	0.00	0.00
1,713	1,724	49.70	41.50	33.20	25.20	17.30	11.60	6.20	3.10	0.20	0.00	0.00
1,724	1,734	50.20	42.00	33.70	25.70	17.80	11.90	6.50	3.30	0.40	0.00	0.00
1,734	1,744	50.70	42.50	34.20	26.20	18.30	12.20	6.80	3.40	0.60	0.00	0.00
1,744	1,754	51.20	43.00	34.70	26.70	18.70	12.60	7.20	3.60	0.70	0.00	0.00
1,754	1,764	51.70	43.50	35.20	27.10	19.20	12.90	7.50	3.80	0.90	0.00	0.00
1,764	1,775	52.20	44.00	35.70	27.60	19.70	13.20	7.80	3.90	1.10	0.00	0.00
1,775	1,785	52.70	44.50	36.20	28.10	20.20	13.60	8.20	4.10	1.20	0.00	0.00
1,785	1,795	53.20	45.00	36.70	28.60	20.70	13.90	8.50	4.30	1.40	0.00	0.00
1,795	1,805	53.70	45.50	37.20	29.10	21.10	14.20	8.80	4.50	1.60	0.00	0.00
1,805	1,815	54.20	46.00	37.70	29.50	21.60	14.50	9.10	4.60	1.80	0.00	0.00
1,815	1,826	54.70	46.50	38.20	30.00	22.10	14.90	9.50	4.80	1.90	0.00	0.00
1,826	1,836	55.20	47.00	38.70	30.50	22.60	15.20	9.80	5.00	2.10	0.00	0.00
1,836	1,846	55.70	47.50	39.20	31.00	23.10	15.50	10.10	5.20	2.30	0.00	0.00
1,846	1,856	56.20	48.00	39.70	31.50	23.50	15.80	10.40	5.30	2.50	0.00	0.00
1,856	1,866	56.70	48.50	40.20	31.90	24.00	16.20	10.80	5.50	2.60	0.00	0.00
1,866	1,877	57.20	49.00	40.70	32.40	24.50	16.60	11.10	5.70	2.80	0.00	0.00
1,877	1,887	57.70	49.50	41.20	32.90	25.00	17.00	11.40	6.00	3.00	0.10	0.00
1,887	1,897	58.20	50.00	41.70	33.40	25.50	17.50	11.70	6.30	3.20	0.30	0.00
1,897	1,907	58.70	50.50	42.20	33.90	25.90	18.00	12.10	6.70	3.30	0.50	0.00
1,907	1,917	59.20	51.00	42.70	34.40	26.40	18.50	12.40	7.00	3.50	0.60	0.00
1,917	1,928	59.70	51.50	43.20	34.90	26.90	19.00	12.70	7.30	3.70	0.80	0.00
1,928	1,938	60.20	52.00	43.70	35.40	27.40	19.40	13.10	7.70	3.90	1.00	0.00
1,938	1,948	60.70	52.50	44.20	35.90	27.80	19.90	13.40	8.00	4.00	1.20	0.00
1,948	1,958	61.20	53.00	44.70	36.40	28.30	20.40	13.70	8.30	4.20	1.30	0.00
1,958	1,968	61.70	53.50	45.20	36.90	28.80	20.90	14.00	8.60	4.40	1.50	0.00
1,968	1,979	62.20	54.00	45.70	37.40	29.30	21.40	14.40	9.00	4.50	1.70	0.00
1,979	1,989	62.70	54.50	46.20	37.90	29.80	21.80	14.70	9.30	4.70	1.80	0.00
1,989	1,999	63.20	55.00	46.70	38.40	30.20	22.30	15.00	9.60	4.90	2.00	0.00
1,999	2,009	63.70	55.50	47.20	38.90	30.70	22.80	15.30	9.90	5.10	2.20	0.00
2,009	2,020	64.20	56.00	47.70	39.40	31.20	23.30	15.70	10.30	5.20	2.40	0.00
2,020	2,023	64.60	56.30	48.00	39.80	31.50	23.60	15.90	10.50	5.40	2.50	0.00
2,023	2,043	65.20	56.90	48.60	40.40	32.10	24.20	16.30	10.90	5.60	2.70	0.00
2,043	2,064	66.20	57.90	49.60	41.40	33.10	25.10	17.20	11.50	6.10	3.00	0.20
2,064	2,084	67.20	58.90	50.60	42.40	34.10	26.10	18.10	12.20	6.80	3.40	0.50
2,084	2,105	68.20	59.90	51.60	43.40	35.10	27.00	19.10	12.80	7.40	3.70	0.90
2,105	2,125	69.20	60.90	52.60	44.40	36.10	28.00	20.10	13.50	8.10	4.10	1.20
2,125	2,145	70.20	61.90	53.60	45.40	37.10	28.90	21.00	14.10	8.70	4.40	1.60
2,145	2,166	71.20	62.90	54.60	46.40	38.10	29.90	22.00	14.80	9.40	4.80	1.90
2,166	2,186	72.20	63.90	55.60	47.40	39.10	30.90	22.90	15.40	10.00	5.10	2.20
2,186	2,207	73.20	64.90	56.60	48.40	40.10	31.80	23.90	16.10	10.70	5.50	2.60
2,207	2,227	74.20	65.90	57.60	49.40	41.10	32.80	24.90	16.90	11.30	5.90	2.90
2,227	2,247	75.20	66.90	58.60	50.40	42.10	33.80	25.80	17.90	12.00	6.60	3.30
2,247	2,268	76.20	67.90	59.60	51.40	43.10	34.80	26.80	18.80	12.60	7.20	3.60
2,268	2,288	77.20	68.90	60.60	52.40	44.10	35.80	27.70	19.80	13.30	7.90	4.00
2,288	2,309	78.20	69.90	61.60	53.40	45.10	36.80	28.70	20.80	14.00	8.60	4.30
2,309	2,329	79.20	70.90	62.60	54.40	46.10	37.80	29.70	21.70	14.60	9.20	4.70
2,329	2,349	80.20	71.90	63.60	55.40	47.10	38.80	30.60	22.70	15.30	9.90	5.00
2,349	2,370	81.20	72.90	64.60	56.40	48.10	39.80	31.60	23.60	15.90	10.50	5.40
2,370	2,390	82.20	73.90	65.60	57.40	49.10	40.80	32.60	24.60	16.70	11.20	5.80

**Married Persons, Semi-Monthly Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>2,390</b>	<b>2,411</b>	83.20	74.90	66.60	58.40	50.10	41.80	33.60	25.60	17.60	11.80	6.40
<b>2,411</b>	<b>2,431</b>	84.20	75.90	67.60	59.40	51.10	42.80	34.60	26.50	18.60	12.50	7.10
<b>2,431</b>	<b>2,451</b>	85.20	76.90	68.60	60.40	52.10	43.80	35.60	27.50	19.50	13.10	7.70
<b>2,451</b>	<b>2,472</b>	86.20	77.90	69.60	61.40	53.10	44.80	36.60	28.40	20.50	13.80	8.40
<b>2,472</b>	<b>2,492</b>	87.20	78.90	70.60	62.40	54.10	45.80	37.60	29.40	21.50	14.40	9.00
<b>2,492</b>	<b>2,513</b>	88.20	79.90	71.60	63.40	55.10	46.80	38.60	30.40	22.40	15.10	9.70
<b>2,513</b>	<b>2,533</b>	89.20	80.90	72.60	64.40	56.10	47.80	39.60	31.30	23.40	15.70	10.30
<b>2,533</b>	<b>2,554</b>	90.20	81.90	73.60	65.40	57.10	48.80	40.60	32.30	24.30	16.40	11.00
<b>2,554</b>	<b>2,574</b>	91.20	82.90	74.60	66.40	58.10	49.80	41.60	33.30	25.30	17.40	11.60
<b>2,574</b>	<b>2,594</b>	92.20	83.90	75.60	67.40	59.10	50.80	42.60	34.30	26.30	18.30	12.30
<b>2,594</b>	<b>2,615</b>	93.20	84.90	76.60	68.40	60.10	51.80	43.60	35.30	27.20	19.30	12.90
<b>2,615</b>	<b>2,635</b>	94.20	85.90	77.60	69.40	61.10	52.80	44.60	36.30	28.20	20.20	13.60
<b>2,635</b>	<b>2,656</b>	95.20	86.90	78.60	70.40	62.10	53.80	45.60	37.30	29.10	21.20	14.30
<b>2,656</b>	<b>2,676</b>	96.20	87.90	79.60	71.40	63.10	54.80	46.60	38.30	30.10	22.20	14.90
<b>2,676</b>	<b>2,696</b>	97.20	88.90	80.60	72.40	64.10	55.80	47.60	39.30	31.10	23.10	15.60
<b>2,696</b>	<b>2,717</b>	98.20	89.90	81.60	73.40	65.10	56.80	48.60	40.30	32.00	24.10	16.20
<b>2,717</b>	<b>2,737</b>	99.20	90.90	82.60	74.40	66.10	57.80	49.60	41.30	33.00	25.00	17.10
<b>2,737</b>	<b>2,758</b>	100.20	91.90	83.60	75.40	67.10	58.80	50.60	42.30	34.00	26.00	18.10
<b>2,758</b>	<b>2,778</b>	101.20	92.90	84.60	76.40	68.10	59.80	51.60	43.30	35.00	27.00	19.00
<b>2,778</b>	<b>2,798</b>	102.20	93.90	85.60	77.40	69.10	60.80	52.60	44.30	36.00	27.90	20.00
<b>2,798</b>	<b>2,819</b>	103.20	94.90	86.60	78.40	70.10	61.80	53.60	45.30	37.00	28.90	20.90
<b>2,819</b>	<b>2,839</b>	104.20	95.90	87.60	79.40	71.10	62.80	54.60	46.30	38.00	29.80	21.90
<b>2,839</b>	<b>2,860</b>	105.20	96.90	88.60	80.40	72.10	63.80	55.60	47.30	39.00	30.80	22.90
<b>2,860</b>	<b>2,880</b>	106.20	97.90	89.60	81.40	73.10	64.80	56.60	48.30	40.00	31.80	23.80
<b>2,880</b>	<b>2,900</b>	107.20	98.90	90.60	82.40	74.10	65.80	57.60	49.30	41.00	32.70	24.80
<b>2,900</b>	<b>2,921</b>	108.20	99.90	91.60	83.40	75.10	66.80	58.60	50.30	42.00	33.70	25.70
<b>2,921</b>	<b>2,941</b>	109.20	100.90	92.60	84.40	76.10	67.80	59.60	51.30	43.00	34.70	26.70
<b>2,941</b>	<b>2,962</b>	110.20	101.90	93.60	85.40	77.10	68.80	60.60	52.30	44.00	35.70	27.70
<b>2,962</b>	<b>2,982</b>	111.20	102.90	94.60	86.40	78.10	69.80	61.60	53.30	45.00	36.70	28.60
<b>2,982</b>	<b>3,003</b>	112.20	103.90	95.60	87.40	79.10	70.80	62.60	54.30	46.00	37.70	29.60
<b>3,003</b>	<b>3,003</b>	112.70	104.40	96.10	87.90	79.60	71.30	63.10	54.80	46.50	38.20	30.10
<b>3,003</b>	<b>3,023</b>	113.20	104.90	96.60	88.40	80.10	71.80	63.60	55.30	47.00	38.70	30.50
<b>3,023</b>	<b>3,043</b>	114.20	105.90	97.60	89.40	81.10	72.80	64.60	56.30	48.00	39.70	31.50
<b>3,043</b>	<b>3,064</b>	115.20	106.90	98.60	90.40	82.10	73.80	65.60	57.30	49.00	40.70	32.50
<b>3,064</b>	<b>3,084</b>	116.20	107.90	99.60	91.40	83.10	74.80	66.60	58.30	50.00	41.70	33.50
<b>3,084</b>	<b>3,105</b>	117.20	108.90	100.60	92.40	84.10	75.80	67.60	59.30	51.00	42.70	34.50
<b>3,105</b>	<b>3,125</b>	118.20	109.90	101.60	93.40	85.10	76.80	68.60	60.30	52.00	43.70	35.50
<b>3,125</b>	<b>3,145</b>	119.20	110.90	102.60	94.40	86.10	77.80	69.60	61.30	53.00	44.70	36.50
<b>3,145</b>	<b>3,166</b>	120.20	111.90	103.60	95.40	87.10	78.80	70.60	62.30	54.00	45.70	37.50
<b>3,166</b>	<b>3,186</b>	121.20	112.90	104.60	96.40	88.10	79.80	71.60	63.30	55.00	46.70	38.50
<b>3,186</b>	<b>3,207</b>	122.20	113.90	105.60	97.40	89.10	80.80	72.60	64.30	56.00	47.70	39.50
<b>3,207</b>	<b>3,227</b>	123.20	114.90	106.60	98.40	90.10	81.80	73.60	65.30	57.00	48.70	40.50
<b>3,227</b>	<b>3,247</b>	124.20	115.90	107.60	99.40	91.10	82.80	74.60	66.30	58.00	49.70	41.50
<b>3,247</b>	<b>3,268</b>	125.20	116.90	108.60	100.40	92.10	83.80	75.60	67.30	59.00	50.70	42.50
<b>3,268</b>	<b>3,288</b>	126.20	117.90	109.60	101.40	93.10	84.80	76.60	68.30	60.00	51.70	43.50
<b>3,288</b>	<b>3,309</b>	127.20	118.90	110.60	102.40	94.10	85.80	77.60	69.30	61.00	52.70	44.50
<b>3,309</b>	<b>3,329</b>	128.20	119.90	111.60	103.40	95.10	86.80	78.60	70.30	62.00	53.70	45.50
<b>3,329</b>	<b>3,349</b>	129.20	120.90	112.60	104.40	96.10	87.80	79.60	71.30	63.00	54.70	46.50
<b>3,349</b>	<b>3,370</b>	130.20	121.90	113.60	105.40	97.10	88.80	80.60	72.30	64.00	55.70	47.50
<b>3,370</b>	<b>3,390</b>	131.20	122.90	114.60	106.40	98.10	89.80	81.60	73.30	65.00	56.70	48.50
<b>3,390</b>	<b>3,411</b>	132.20	123.90	115.60	107.40	99.10	90.80	82.60	74.30	66.00	57.70	49.50

**Married Persons, Semi-Monthly Payroll Period****For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>3,411</b>	<b>3,431</b>	133.20	124.90	116.60	108.40	100.10	91.80	83.60	75.30	67.00	58.70	50.50
<b>3,431</b>	<b>3,451</b>	134.20	125.90	117.60	109.40	101.10	92.80	84.60	76.30	68.00	59.70	51.50
<b>3,451</b>	<b>3,472</b>	135.20	126.90	118.60	110.40	102.10	93.80	85.60	77.30	69.00	60.70	52.50
<b>3,472</b>	<b>3,492</b>	136.20	127.90	119.60	111.40	103.10	94.80	86.60	78.30	70.00	61.70	53.50
<b>3,492</b>	<b>3,513</b>	137.20	128.90	120.60	112.40	104.10	95.80	87.60	79.30	71.00	62.70	54.50
<b>3,513</b>	<b>3,533</b>	138.20	129.90	121.60	113.40	105.10	96.80	88.60	80.30	72.00	63.70	55.50
<b>3,533</b>	<b>3,554</b>	139.20	130.90	122.60	114.40	106.10	97.80	89.60	81.30	73.00	64.80	56.50
<b>3,554</b>	<b>3,574</b>	140.20	131.90	123.60	115.40	107.10	98.80	90.60	82.30	74.00	65.80	57.50
<b>3,574</b>	<b>3,594</b>	141.20	132.90	124.60	116.40	108.10	99.80	91.60	83.30	75.00	66.80	58.50
<b>3,594</b>	<b>3,615</b>	142.20	133.90	125.60	117.40	109.10	100.80	92.60	84.30	76.00	67.80	59.50
<b>3,615</b>	<b>3,635</b>	143.20	134.90	126.60	118.40	110.10	101.80	93.60	85.30	77.00	68.80	60.50
<b>3,635</b>	<b>3,656</b>	144.20	135.90	127.60	119.40	111.10	102.80	94.60	86.30	78.00	69.80	61.50
<b>3,656</b>	<b>3,676</b>	145.20	136.90	128.60	120.40	112.10	103.80	95.60	87.30	79.00	70.80	62.50
<b>3,676</b>	<b>3,696</b>	146.20	137.90	129.60	121.40	113.10	104.80	96.60	88.30	80.00	71.80	63.50
<b>3,696</b>	<b>3,717</b>	147.20	138.90	130.60	122.40	114.10	105.80	97.60	89.30	81.00	72.80	64.50

**3,717 and over****Use Percentage Method Tables**

## **Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
1,362	1,383	35.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,383	1,403	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,403	1,424	37.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,424	1,444	38.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,444	1,464	39.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,464	1,485	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,485	1,505	41.00	25.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,505	1,526	42.00	26.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,526	1,546	43.00	27.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,546	1,566	44.00	28.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,566	1,587	45.00	29.00	16.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,587	1,607	46.00	30.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,607	1,628	47.00	31.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
1,628	1,648	48.00	32.00	18.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,648	1,668	49.00	33.00	19.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,668	1,689	50.00	34.00	19.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
1,689	1,709	51.00	35.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,709	1,730	52.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,730	1,750	53.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
1,750	1,770	54.00	37.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,770	1,791	55.00	38.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,791	1,811	56.00	39.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
1,811	1,832	57.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,832	1,852	58.00	41.00	25.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
1,852	1,873	59.00	42.00	26.00	14.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,873	1,893	60.00	43.00	27.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,893	1,913	61.00	44.00	28.00	16.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
1,913	1,934	62.00	45.00	29.00	16.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
1,934	1,954	63.00	46.00	30.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
1,954	1,975	64.00	47.00	31.00	18.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
1,975	1,995	65.00	48.00	32.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
1,995	2,015	66.00	49.00	33.00	19.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,015	2,036	67.00	50.00	34.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,036	2,056	68.00	51.00	35.00	20.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,056	2,077	69.00	52.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00	0.00
2,077	2,097	70.00	53.00	37.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,097	2,117	71.00	54.00	38.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00	0.00
2,117	2,138	72.00	55.00	39.00	23.00	12.00	4.00	0.00	0.00	0.00	0.00	0.00
2,138	2,158	73.00	56.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,158	2,175	74.00	57.00	41.00	25.00	13.00	5.00	0.00	0.00	0.00	0.00	0.00
2,175	2,216	75.00	59.00	42.00	26.00	14.00	5.00	0.00	0.00	0.00	0.00	0.00
2,216	2,257	77.00	61.00	44.00	28.00	15.00	6.00	0.00	0.00	0.00	0.00	0.00
2,257	2,298	79.00	63.00	46.00	30.00	17.00	7.00	1.00	0.00	0.00	0.00	0.00
2,298	2,339	81.00	65.00	48.00	32.00	18.00	8.00	2.00	0.00	0.00	0.00	0.00
2,339	2,379	83.00	67.00	50.00	34.00	19.00	9.00	2.00	0.00	0.00	0.00	0.00

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,379	<b>2,420</b>	85.00	69.00	52.00	36.00	21.00	10.00	3.00	0.00	0.00	0.00	0.00
2,420	<b>2,461</b>	87.00	71.00	54.00	38.00	22.00	11.00	4.00	0.00	0.00	0.00	0.00
2,461	<b>2,502</b>	89.00	73.00	56.00	40.00	24.00	13.00	5.00	0.00	0.00	0.00	0.00
2,502	<b>2,543</b>	91.00	75.00	58.00	42.00	26.00	14.00	5.00	0.00	0.00	0.00	0.00
2,543	<b>2,583</b>	93.00	77.00	60.00	43.00	28.00	15.00	6.00	0.00	0.00	0.00	0.00
2,583	<b>2,624</b>	95.00	79.00	62.00	45.00	29.00	16.00	7.00	1.00	0.00	0.00	0.00
2,624	<b>2,665</b>	97.00	81.00	64.00	47.00	31.00	18.00	7.00	2.00	0.00	0.00	0.00
2,665	<b>2,706</b>	99.00	83.00	66.00	49.00	33.00	19.00	8.00	2.00	0.00	0.00	0.00
2,706	<b>2,747</b>	101.00	85.00	68.00	51.00	35.00	20.00	10.00	3.00	0.00	0.00	0.00
2,747	<b>2,787</b>	103.00	87.00	70.00	53.00	37.00	22.00	11.00	4.00	0.00	0.00	0.00
2,787	<b>2,828</b>	105.00	89.00	72.00	55.00	39.00	23.00	12.00	4.00	0.00	0.00	0.00
2,828	<b>2,869</b>	107.00	91.00	74.00	57.00	41.00	25.00	13.00	5.00	0.00	0.00	0.00
2,869	<b>2,910</b>	109.00	93.00	76.00	59.00	43.00	27.00	15.00	6.00	0.00	0.00	0.00
2,910	<b>2,951</b>	111.00	95.00	78.00	61.00	45.00	29.00	16.00	6.00	1.00	0.00	0.00
2,951	<b>2,992</b>	113.00	97.00	80.00	63.00	47.00	31.00	17.00	7.00	1.00	0.00	0.00
2,992	<b>3,032</b>	115.00	99.00	82.00	65.00	49.00	33.00	19.00	8.00	2.00	0.00	0.00
3,032	<b>3,073</b>	117.00	101.00	84.00	67.00	51.00	35.00	20.00	9.00	3.00	0.00	0.00
3,073	<b>3,114</b>	119.00	103.00	86.00	69.00	53.00	37.00	21.00	11.00	4.00	0.00	0.00
3,114	<b>3,155</b>	121.00	105.00	88.00	71.00	55.00	39.00	23.00	12.00	4.00	0.00	0.00
3,155	<b>3,196</b>	123.00	107.00	90.00	73.00	57.00	40.00	25.00	13.00	5.00	0.00	0.00
3,196	<b>3,236</b>	125.00	109.00	92.00	75.00	59.00	42.00	27.00	14.00	6.00	0.00	0.00
3,236	<b>3,277</b>	127.00	111.00	94.00	77.00	61.00	44.00	28.00	16.00	6.00	1.00	0.00
3,277	<b>3,318</b>	129.00	113.00	96.00	79.00	63.00	46.00	30.00	17.00	7.00	1.00	0.00
3,318	<b>3,359</b>	131.00	115.00	98.00	81.00	65.00	48.00	32.00	18.00	8.00	2.00	0.00
3,359	<b>3,400</b>	133.00	117.00	100.00	84.00	67.00	50.00	34.00	20.00	9.00	3.00	0.00
3,400	<b>3,441</b>	135.00	119.00	102.00	86.00	69.00	52.00	36.00	21.00	10.00	3.00	0.00
3,441	<b>3,481</b>	137.00	121.00	104.00	88.00	71.00	54.00	38.00	22.00	11.00	4.00	0.00
3,481	<b>3,509</b>	139.00	122.00	106.00	89.00	73.00	56.00	40.00	24.00	13.00	5.00	0.00
3,509	<b>3,549</b>	140.00	124.00	107.00	91.00	74.00	58.00	41.00	25.00	14.00	5.00	0.00
3,549	<b>3,590</b>	142.00	126.00	109.00	93.00	76.00	60.00	43.00	27.00	15.00	6.00	0.00
3,590	<b>3,631</b>	144.00	128.00	111.00	95.00	78.00	62.00	45.00	29.00	16.00	7.00	1.00
3,631	<b>3,672</b>	146.00	130.00	113.00	97.00	80.00	64.00	47.00	31.00	18.00	7.00	2.00
3,672	<b>3,713</b>	148.00	132.00	115.00	99.00	82.00	66.00	49.00	33.00	19.00	8.00	2.00
3,713	<b>3,753</b>	150.00	134.00	117.00	101.00	84.00	68.00	51.00	35.00	20.00	9.00	3.00
3,753	<b>3,794</b>	152.00	136.00	119.00	103.00	86.00	70.00	53.00	37.00	21.00	11.00	4.00
3,794	<b>3,835</b>	154.00	138.00	121.00	105.00	88.00	72.00	55.00	39.00	23.00	12.00	4.00
3,835	<b>3,876</b>	156.00	140.00	123.00	107.00	90.00	74.00	57.00	41.00	25.00	13.00	5.00
3,876	<b>3,917</b>	158.00	142.00	125.00	109.00	92.00	76.00	59.00	43.00	27.00	15.00	6.00
3,917	<b>3,958</b>	160.00	144.00	127.00	111.00	94.00	78.00	61.00	45.00	29.00	16.00	6.00
3,958	<b>3,998</b>	162.00	146.00	129.00	113.00	96.00	80.00	63.00	47.00	31.00	17.00	7.00
3,998	<b>4,039</b>	164.00	148.00	131.00	115.00	98.00	82.00	65.00	49.00	33.00	19.00	8.00
4,039	<b>4,080</b>	166.00	150.00	133.00	117.00	100.00	84.00	67.00	51.00	34.00	20.00	9.00
4,080	<b>4,121</b>	168.00	152.00	135.00	119.00	102.00	86.00	69.00	53.00	36.00	21.00	10.00
4,121	<b>4,162</b>	170.00	154.00	137.00	121.00	104.00	88.00	71.00	55.00	38.00	22.00	12.00
4,162	<b>4,202</b>	172.00	156.00	139.00	123.00	106.00	90.00	73.00	57.00	40.00	24.00	13.00

**Single Persons, Monthly Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
<b>4,202</b>	<b>4,243</b>	174.00	158.00	141.00	125.00	108.00	92.00	75.00	59.00	42.00	26.00	14.00
<b>4,243</b>	<b>4,284</b>	176.00	160.00	143.00	127.00	110.00	94.00	77.00	61.00	44.00	28.00	16.00
<b>4,284</b>	<b>4,325</b>	178.00	162.00	145.00	129.00	112.00	96.00	79.00	63.00	46.00	30.00	17.00
<b>4,325</b>	<b>4,366</b>	180.00	164.00	147.00	131.00	114.00	98.00	81.00	65.00	48.00	32.00	18.00
<b>4,366</b>	<b>4,407</b>	182.00	166.00	149.00	133.00	116.00	100.00	83.00	67.00	50.00	34.00	19.00
<b>4,407</b>	<b>4,447</b>	184.00	168.00	151.00	135.00	118.00	102.00	85.00	69.00	52.00	36.00	21.00
<b>4,447</b>	<b>4,488</b>	186.00	170.00	153.00	137.00	120.00	104.00	87.00	71.00	54.00	38.00	22.00
<b>4,488</b>	<b>4,529</b>	188.00	172.00	155.00	139.00	122.00	106.00	89.00	73.00	56.00	40.00	24.00
<b>4,529</b>	<b>4,570</b>	190.00	174.00	157.00	141.00	124.00	108.00	91.00	75.00	58.00	42.00	26.00
<b>4,570</b>	<b>4,611</b>	192.00	176.00	159.00	143.00	126.00	110.00	93.00	77.00	60.00	44.00	28.00
<b>4,611</b>	<b>4,651</b>	194.00	178.00	161.00	145.00	128.00	112.00	95.00	79.00	62.00	46.00	30.00
<b>4,651</b>	<b>4,692</b>	196.00	180.00	163.00	147.00	130.00	114.00	97.00	81.00	64.00	48.00	32.00
<b>4,692</b>	<b>4,733</b>	198.00	182.00	165.00	149.00	132.00	116.00	99.00	83.00	66.00	50.00	33.00
<b>4,733</b>	<b>4,774</b>	200.00	184.00	167.00	151.00	134.00	118.00	101.00	85.00	68.00	52.00	35.00
<b>4,774</b>	<b>4,815</b>	202.00	186.00	169.00	153.00	136.00	120.00	103.00	87.00	70.00	54.00	37.00
<b>4,815</b>	<b>4,856</b>	204.00	188.00	171.00	155.00	138.00	122.00	105.00	89.00	72.00	56.00	39.00
<b>4,856</b>	<b>4,896</b>	206.00	190.00	173.00	157.00	140.00	124.00	107.00	91.00	74.00	58.00	41.00
<b>4,896</b>	<b>4,937</b>	208.00	192.00	175.00	159.00	142.00	126.00	109.00	93.00	76.00	60.00	43.00
<b>4,937</b>	<b>4,978</b>	210.00	194.00	177.00	161.00	144.00	128.00	111.00	95.00	78.00	62.00	45.00
<b>4,978</b>	<b>5,019</b>	212.00	196.00	179.00	163.00	146.00	130.00	113.00	97.00	80.00	64.00	47.00
<b>5,019</b>	<b>5,060</b>	214.00	198.00	181.00	165.00	148.00	132.00	115.00	99.00	82.00	66.00	49.00
<b>5,060</b>	<b>5,100</b>	216.00	200.00	183.00	167.00	150.00	134.00	117.00	101.00	84.00	68.00	51.00
<b>5,100</b>	<b>5,141</b>	218.00	202.00	185.00	169.00	152.00	136.00	119.00	103.00	86.00	70.00	53.00
<b>5,141</b>	<b>5,182</b>	220.00	204.00	187.00	171.00	154.00	138.00	121.00	105.00	88.00	72.00	55.00
<b>5,182</b>	<b>5,223</b>	222.00	206.00	189.00	173.00	156.00	140.00	123.00	107.00	90.00	74.00	57.00
<b>5,223</b>	<b>5,264</b>	224.00	208.00	191.00	175.00	158.00	142.00	125.00	109.00	92.00	76.00	59.00
<b>5,264</b>	<b>5,304</b>	226.00	210.00	193.00	177.00	160.00	144.00	127.00	111.00	94.00	78.00	61.00
<b>5,304</b>	<b>5,345</b>	228.00	212.00	195.00	179.00	162.00	146.00	129.00	113.00	96.00	80.00	63.00
<b>5,345</b>	<b>5,386</b>	230.00	214.00	197.00	181.00	164.00	148.00	131.00	115.00	98.00	82.00	65.00
<b>5,386</b>	<b>5,425</b>	232.00	216.00	199.00	183.00	166.00	150.00	133.00	117.00	100.00	84.00	67.00

**5,425 and over**

**Use Percentage Method Tables**

## **Married Persons, Monthly Payroll Period**

### **For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
2,259	<b>2,280</b>	43.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
2,280	<b>2,301</b>	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
2,301	<b>2,322</b>	45.00	30.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00
2,322	<b>2,344</b>	46.00	31.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,344	<b>2,365</b>	47.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,365	<b>2,386</b>	48.00	32.00	22.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00
2,386	<b>2,408</b>	49.00	33.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
2,408	<b>2,429</b>	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
2,429	<b>2,450</b>	51.00	35.00	24.00	13.00	6.00	1.00	0.00	0.00	0.00	0.00	0.00
2,450	<b>2,471</b>	52.00	36.00	24.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,471	<b>2,493</b>	53.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00	0.00
2,493	<b>2,514</b>	54.00	38.00	26.00	15.00	7.00	2.00	0.00	0.00	0.00	0.00	0.00
2,514	<b>2,535</b>	55.00	39.00	26.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,535	<b>2,556</b>	56.00	40.00	27.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00	0.00
2,556	<b>2,578</b>	57.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,578	<b>2,599</b>	58.00	42.00	28.00	18.00	9.00	3.00	0.00	0.00	0.00	0.00	0.00
2,599	<b>2,620</b>	59.00	43.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00	0.00
2,620	<b>2,642</b>	60.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,642	<b>2,663</b>	61.00	45.00	30.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00	0.00
2,663	<b>2,684</b>	62.00	46.00	31.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00	0.00
2,684	<b>2,705</b>	63.00	47.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,705	<b>2,713</b>	64.00	48.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,713	<b>2,733</b>	65.00	49.00	33.00	22.00	11.00	5.00	0.00	0.00	0.00	0.00	0.00
2,733	<b>2,753</b>	66.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00
2,753	<b>2,774</b>	67.00	51.00	35.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00
2,774	<b>2,794</b>	68.00	51.00	36.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00	0.00
2,794	<b>2,815</b>	69.00	52.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00
2,815	<b>2,835</b>	70.00	53.00	38.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00	0.00
2,835	<b>2,855</b>	71.00	54.00	39.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00	0.00
2,855	<b>2,876</b>	72.00	55.00	39.00	26.00	16.00	8.00	2.00	0.00	0.00	0.00	0.00
2,876	<b>2,896</b>	73.00	56.00	40.00	27.00	16.00	8.00	3.00	0.00	0.00	0.00	0.00
2,896	<b>2,917</b>	74.00	57.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00	0.00
2,917	<b>2,937</b>	75.00	58.00	42.00	28.00	18.00	9.00	3.00	0.00	0.00	0.00	0.00
2,937	<b>2,957</b>	76.00	59.00	43.00	29.00	18.00	9.00	4.00	0.00	0.00	0.00	0.00
2,957	<b>2,978</b>	77.00	60.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00	0.00
2,978	<b>2,998</b>	78.00	61.00	45.00	30.00	20.00	10.00	4.00	0.00	0.00	0.00	0.00
2,998	<b>3,019</b>	79.00	62.00	46.00	31.00	20.00	10.00	5.00	0.00	0.00	0.00	0.00
3,019	<b>3,039</b>	80.00	63.00	47.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00	0.00
3,039	<b>3,059</b>	81.00	64.00	48.00	32.00	22.00	11.00	5.00	0.00	0.00	0.00	0.00
3,059	<b>3,080</b>	82.00	65.00	49.00	33.00	22.00	11.00	6.00	0.00	0.00	0.00	0.00
3,080	<b>3,100</b>	83.00	66.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00	0.00
3,100	<b>3,121</b>	84.00	67.00	51.00	35.00	24.00	13.00	6.00	1.00	0.00	0.00	0.00
3,121	<b>3,141</b>	85.00	68.00	52.00	36.00	24.00	13.00	7.00	1.00	0.00	0.00	0.00
3,141	<b>3,161</b>	86.00	69.00	53.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
3,161	<b>3,182</b>	87.00	70.00	54.00	38.00	25.00	15.00	7.00	2.00	0.00	0.00	0.00
3,182	<b>3,202</b>	88.00	71.00	55.00	39.00	26.00	15.00	8.00	2.00	0.00	0.00	0.00
<b>3,202</b>	<b>3,223</b>	89.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00	0.00	0.00	0.00
<b>3,223</b>	<b>3,243</b>	90.00	73.00	57.00	41.00	27.00	17.00	8.00	3.00	0.00	0.00	0.00
<b>3,243</b>	<b>3,264</b>	91.00	74.00	58.00	42.00	28.00	17.00	9.00	3.00	0.00	0.00	0.00
<b>3,264</b>	<b>3,284</b>	92.00	75.00	59.00	43.00	29.00	18.00	9.00	3.00	0.00	0.00	0.00
<b>3,284</b>	<b>3,304</b>	93.00	76.00	60.00	44.00	29.00	19.00	9.00	4.00	0.00	0.00	0.00
<b>3,304</b>	<b>3,325</b>	94.00	77.00	61.00	45.00	30.00	19.00	10.00	4.00	0.00	0.00	0.00
<b>3,325</b>	<b>3,345</b>	95.00	78.00	62.00	46.00	31.00	20.00	10.00	4.00	0.00	0.00	0.00
<b>3,345</b>	<b>3,366</b>	96.00	79.00	62.00	47.00	31.00	21.00	11.00	5.00	0.00	0.00	0.00
<b>3,366</b>	<b>3,386</b>	97.00	80.00	63.00	48.00	32.00	21.00	11.00	5.00	0.00	0.00	0.00
<b>3,386</b>	<b>3,406</b>	98.00	81.00	64.00	49.00	33.00	22.00	11.00	5.00	0.00	0.00	0.00
<b>3,406</b>	<b>3,427</b>	99.00	82.00	65.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00	0.00
<b>3,427</b>	<b>3,447</b>	100.00	83.00	66.00	50.00	35.00	23.00	12.00	6.00	0.00	0.00	0.00
<b>3,447</b>	<b>3,468</b>	101.00	84.00	67.00	51.00	36.00	24.00	13.00	7.00	1.00	0.00	0.00
<b>3,468</b>	<b>3,488</b>	102.00	85.00	68.00	52.00	37.00	24.00	14.00	7.00	1.00	0.00	0.00
<b>3,488</b>	<b>3,508</b>	103.00	86.00	69.00	53.00	37.00	25.00	14.00	7.00	1.00	0.00	0.00
<b>3,508</b>	<b>3,529</b>	104.00	87.00	70.00	54.00	38.00	26.00	15.00	8.00	2.00	0.00	0.00
<b>3,529</b>	<b>3,549</b>	105.00	88.00	71.00	55.00	39.00	26.00	16.00	8.00	2.00	0.00	0.00
<b>3,549</b>	<b>3,570</b>	106.00	89.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00	0.00	0.00
<b>3,570</b>	<b>3,590</b>	107.00	90.00	73.00	57.00	41.00	28.00	17.00	9.00	3.00	0.00	0.00
<b>3,590</b>	<b>3,610</b>	108.00	91.00	74.00	58.00	42.00	28.00	18.00	9.00	3.00	0.00	0.00
<b>3,610</b>	<b>3,631</b>	109.00	92.00	75.00	59.00	43.00	29.00	18.00	9.00	4.00	0.00	0.00
<b>3,631</b>	<b>3,651</b>	110.00	93.00	76.00	60.00	44.00	30.00	19.00	10.00	4.00	0.00	0.00
<b>3,651</b>	<b>3,672</b>	111.00	94.00	77.00	61.00	45.00	30.00	20.00	10.00	4.00	0.00	0.00
<b>3,672</b>	<b>3,692</b>	112.00	95.00	78.00	62.00	46.00	31.00	20.00	10.00	5.00	0.00	0.00
<b>3,692</b>	<b>3,713</b>	113.00	96.00	79.00	63.00	47.00	32.00	21.00	11.00	5.00	0.00	0.00
<b>3,713</b>	<b>3,733</b>	114.00	97.00	80.00	64.00	48.00	32.00	22.00	11.00	5.00	0.00	0.00
<b>3,733</b>	<b>3,753</b>	115.00	98.00	81.00	65.00	49.00	33.00	22.00	11.00	6.00	0.00	0.00
<b>3,753</b>	<b>3,774</b>	116.00	99.00	82.00	66.00	50.00	34.00	23.00	12.00	6.00	0.00	0.00
<b>3,774</b>	<b>3,794</b>	117.00	100.00	83.00	67.00	51.00	35.00	23.00	13.00	6.00	1.00	0.00
<b>3,794</b>	<b>3,815</b>	118.00	101.00	84.00	68.00	52.00	36.00	24.00	13.00	7.00	1.00	0.00
<b>3,815</b>	<b>3,835</b>	119.00	102.00	85.00	69.00	53.00	37.00	25.00	14.00	7.00	1.00	0.00
<b>3,835</b>	<b>3,855</b>	120.00	103.00	86.00	70.00	54.00	38.00	25.00	15.00	7.00	2.00	0.00
<b>3,855</b>	<b>3,876</b>	121.00	104.00	87.00	71.00	55.00	39.00	26.00	15.00	8.00	2.00	0.00
<b>3,876</b>	<b>3,896</b>	122.00	105.00	88.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00	0.00
<b>3,896</b>	<b>3,917</b>	123.00	106.00	89.00	73.00	57.00	41.00	27.00	17.00	8.00	3.00	0.00
<b>3,917</b>	<b>3,937</b>	124.00	107.00	90.00	74.00	58.00	42.00	28.00	17.00	9.00	3.00	0.00
<b>3,937</b>	<b>3,957</b>	125.00	108.00	91.00	75.00	59.00	43.00	29.00	18.00	9.00	3.00	0.00
<b>3,957</b>	<b>3,978</b>	126.00	109.00	92.00	76.00	60.00	44.00	29.00	19.00	9.00	4.00	0.00
<b>3,978</b>	<b>3,998</b>	127.00	110.00	93.00	77.00	61.00	45.00	30.00	19.00	10.00	4.00	0.00
<b>3,998</b>	<b>4,019</b>	128.00	111.00	94.00	78.00	61.00	46.00	31.00	20.00	10.00	4.00	0.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
4,019	<b>4,039</b>	129.00	112.00	95.00	79.00	62.00	47.00	31.00	21.00	10.00	5.00	0.00
4,039	<b>4,046</b>	129.00	113.00	96.00	80.00	63.00	47.00	32.00	21.00	11.00	5.00	0.00
4,046	<b>4,087</b>	130.00	114.00	97.00	81.00	64.00	48.00	33.00	22.00	11.00	5.00	0.00
4,087	<b>4,127</b>	132.00	116.00	99.00	83.00	66.00	50.00	34.00	23.00	12.00	6.00	0.00
4,127	<b>4,168</b>	134.00	118.00	101.00	85.00	68.00	52.00	36.00	24.00	14.00	7.00	1.00
4,168	<b>4,209</b>	136.00	120.00	103.00	87.00	70.00	54.00	38.00	26.00	15.00	7.00	2.00
4,209	<b>4,250</b>	138.00	122.00	105.00	89.00	72.00	56.00	40.00	27.00	16.00	8.00	2.00
4,250	<b>4,291</b>	140.00	124.00	107.00	91.00	74.00	58.00	42.00	28.00	17.00	9.00	3.00
4,291	<b>4,332</b>	142.00	126.00	109.00	93.00	76.00	60.00	44.00	30.00	19.00	10.00	4.00
4,332	<b>4,372</b>	144.00	128.00	111.00	95.00	78.00	62.00	46.00	31.00	20.00	10.00	4.00
4,372	<b>4,413</b>	146.00	130.00	113.00	97.00	80.00	64.00	48.00	32.00	21.00	11.00	5.00
4,413	<b>4,454</b>	148.00	132.00	115.00	99.00	82.00	66.00	50.00	34.00	23.00	12.00	6.00
4,454	<b>4,495</b>	150.00	134.00	117.00	101.00	84.00	68.00	52.00	36.00	24.00	13.00	7.00
4,495	<b>4,536</b>	152.00	136.00	119.00	103.00	86.00	70.00	54.00	38.00	25.00	14.00	7.00
4,536	<b>4,576</b>	154.00	138.00	121.00	105.00	88.00	72.00	55.00	40.00	27.00	16.00	8.00
4,576	<b>4,617</b>	156.00	140.00	123.00	107.00	90.00	74.00	57.00	42.00	28.00	17.00	9.00
4,617	<b>4,658</b>	158.00	142.00	125.00	109.00	92.00	76.00	59.00	43.00	29.00	18.00	9.00
4,658	<b>4,699</b>	160.00	144.00	127.00	111.00	94.00	78.00	61.00	45.00	31.00	20.00	10.00
4,699	<b>4,740</b>	162.00	146.00	129.00	113.00	96.00	80.00	63.00	47.00	32.00	21.00	11.00
4,740	<b>4,781</b>	164.00	148.00	131.00	115.00	98.00	82.00	65.00	49.00	33.00	22.00	12.00
4,781	<b>4,821</b>	166.00	150.00	133.00	117.00	100.00	84.00	67.00	51.00	35.00	24.00	13.00
4,821	<b>4,862</b>	168.00	152.00	135.00	119.00	102.00	86.00	69.00	53.00	37.00	25.00	14.00
4,862	<b>4,903</b>	170.00	154.00	137.00	121.00	104.00	88.00	71.00	55.00	39.00	26.00	15.00
4,903	<b>4,944</b>	172.00	156.00	139.00	123.00	106.00	90.00	73.00	57.00	41.00	28.00	17.00
4,944	<b>4,985</b>	174.00	158.00	141.00	125.00	108.00	92.00	75.00	59.00	43.00	29.00	18.00
4,985	<b>5,025</b>	176.00	160.00	143.00	127.00	110.00	94.00	77.00	61.00	45.00	30.00	19.00
5,025	<b>5,066</b>	178.00	162.00	145.00	129.00	112.00	96.00	79.00	63.00	47.00	31.00	21.00
5,066	<b>5,107</b>	180.00	164.00	147.00	131.00	114.00	98.00	81.00	65.00	49.00	33.00	22.00
5,107	<b>5,148</b>	182.00	166.00	149.00	133.00	116.00	100.00	83.00	67.00	51.00	35.00	23.00
5,148	<b>5,189</b>	184.00	168.00	151.00	135.00	118.00	102.00	85.00	69.00	53.00	37.00	25.00
5,189	<b>5,230</b>	186.00	170.00	153.00	137.00	120.00	104.00	87.00	71.00	54.00	39.00	26.00
5,230	<b>5,270</b>	188.00	172.00	155.00	139.00	122.00	106.00	89.00	73.00	56.00	40.00	27.00
5,270	<b>5,311</b>	190.00	174.00	157.00	141.00	124.00	108.00	91.00	75.00	58.00	42.00	29.00
5,311	<b>5,352</b>	192.00	176.00	159.00	143.00	126.00	110.00	93.00	77.00	60.00	44.00	30.00
5,352	<b>5,393</b>	194.00	178.00	161.00	145.00	128.00	112.00	95.00	79.00	62.00	46.00	31.00
5,393	<b>5,434</b>	196.00	180.00	163.00	147.00	130.00	114.00	97.00	81.00	64.00	48.00	32.00
5,434	<b>5,474</b>	198.00	182.00	165.00	149.00	132.00	116.00	99.00	83.00	66.00	50.00	34.00
5,474	<b>5,515</b>	200.00	184.00	167.00	151.00	134.00	118.00	101.00	85.00	68.00	52.00	36.00
5,515	<b>5,556</b>	202.00	186.00	169.00	153.00	136.00	120.00	103.00	87.00	70.00	54.00	38.00
5,556	<b>5,597</b>	204.00	188.00	171.00	155.00	138.00	122.00	105.00	89.00	72.00	56.00	40.00

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
5,597	<b>5,638</b>	206.00	190.00	173.00	157.00	140.00	124.00	107.00	91.00	74.00	58.00	42.00
5,638	<b>5,678</b>	208.00	192.00	175.00	159.00	142.00	126.00	109.00	93.00	76.00	60.00	44.00
5,678	<b>5,719</b>	210.00	194.00	177.00	161.00	144.00	128.00	111.00	95.00	78.00	62.00	46.00
5,719	<b>5,760</b>	212.00	196.00	179.00	163.00	146.00	130.00	113.00	97.00	80.00	64.00	48.00
5,760	<b>5,801</b>	214.00	198.00	181.00	165.00	148.00	132.00	115.00	99.00	82.00	65.00	50.00
5,801	<b>5,842</b>	216.00	200.00	183.00	167.00	150.00	134.00	117.00	101.00	84.00	67.00	51.00
5,842	<b>5,883</b>	218.00	202.00	185.00	169.00	152.00	136.00	119.00	103.00	86.00	69.00	53.00
5,883	<b>5,923</b>	220.00	204.00	187.00	171.00	154.00	138.00	121.00	105.00	88.00	71.00	55.00
5,923	<b>5,964</b>	222.00	206.00	189.00	173.00	156.00	140.00	123.00	107.00	90.00	73.00	57.00
5,964	<b>6,005</b>	224.00	208.00	191.00	175.00	158.00	142.00	125.00	109.00	92.00	75.00	59.00
6,005	<b>6,005</b>	225.00	209.00	192.00	176.00	159.00	143.00	126.00	110.00	93.00	76.00	60.00
6,005	<b>6,046</b>	226.00	210.00	193.00	177.00	160.00	144.00	127.00	111.00	94.00	77.00	61.00
6,046	<b>6,087</b>	228.00	212.00	195.00	179.00	162.00	146.00	129.00	113.00	96.00	79.00	63.00
6,087	<b>6,127</b>	230.00	214.00	197.00	181.00	164.00	148.00	131.00	115.00	98.00	81.00	65.00
6,127	<b>6,168</b>	232.00	216.00	199.00	183.00	166.00	150.00	133.00	117.00	100.00	83.00	67.00
6,168	<b>6,209</b>	234.00	218.00	201.00	185.00	168.00	152.00	135.00	119.00	102.00	85.00	69.00
6,209	<b>6,250</b>	236.00	220.00	203.00	187.00	170.00	154.00	137.00	121.00	104.00	87.00	71.00
6,250	<b>6,291</b>	238.00	222.00	205.00	189.00	172.00	156.00	139.00	123.00	106.00	89.00	73.00
6,291	<b>6,332</b>	240.00	224.00	207.00	191.00	174.00	158.00	141.00	125.00	108.00	91.00	75.00
6,332	<b>6,372</b>	242.00	226.00	209.00	193.00	176.00	160.00	143.00	127.00	110.00	93.00	77.00
6,372	<b>6,413</b>	244.00	228.00	211.00	195.00	178.00	162.00	145.00	129.00	112.00	95.00	79.00
6,413	<b>6,454</b>	246.00	230.00	213.00	197.00	180.00	164.00	147.00	131.00	114.00	97.00	81.00
6,454	<b>6,495</b>	248.00	232.00	215.00	199.00	182.00	166.00	149.00	133.00	116.00	99.00	83.00
6,495	<b>6,536</b>	250.00	234.00	217.00	201.00	184.00	168.00	151.00	135.00	118.00	101.00	85.00
6,536	<b>6,576</b>	252.00	236.00	219.00	203.00	186.00	170.00	153.00	137.00	120.00	103.00	87.00
6,576	<b>6,617</b>	254.00	238.00	221.00	205.00	188.00	172.00	155.00	139.00	122.00	105.00	89.00
6,617	<b>6,658</b>	256.00	240.00	223.00	207.00	190.00	174.00	157.00	141.00	124.00	107.00	91.00
6,658	<b>6,699</b>	258.00	242.00	225.00	209.00	192.00	176.00	159.00	143.00	126.00	109.00	93.00
6,699	<b>6,740</b>	260.00	244.00	227.00	211.00	194.00	178.00	161.00	145.00	128.00	111.00	95.00
6,740	<b>6,781</b>	262.00	246.00	229.00	213.00	196.00	180.00	163.00	147.00	130.00	113.00	97.00
6,781	<b>6,821</b>	264.00	248.00	231.00	215.00	198.00	182.00	165.00	149.00	132.00	115.00	99.00
6,821	<b>6,862</b>	266.00	250.00	233.00	217.00	200.00	184.00	167.00	151.00	134.00	117.00	101.00
6,862	<b>6,903</b>	268.00	252.00	235.00	219.00	202.00	186.00	169.00	153.00	136.00	119.00	103.00
6,903	<b>6,944</b>	270.00	254.00	237.00	221.00	204.00	188.00	171.00	155.00	138.00	121.00	105.00
6,944	<b>6,985</b>	272.00	256.00	239.00	223.00	206.00	190.00	173.00	157.00	140.00	123.00	107.00
6,985	<b>7,025</b>	274.00	258.00	241.00	225.00	208.00	192.00	175.00	159.00	142.00	125.00	109.00
7,025	<b>7,066</b>	276.00	260.00	243.00	227.00	210.00	194.00	177.00	161.00	144.00	127.00	111.00
7,066	<b>7,107</b>	278.00	262.00	245.00	229.00	212.00	196.00	179.00	163.00	146.00	129.00	113.00
7,107	<b>7,148</b>	280.00	264.00	247.00	231.00	214.00	198.00	181.00	165.00	148.00	131.00	115.00
7,148	<b>7,189</b>	282.00	266.00	249.00	233.00	216.00	200.00	183.00	167.00	150.00	133.00	117.00
7,189	<b>7,230</b>	284.00	268.00	251.00	235.00	218.00	202.00	185.00	169.00	152.00	135.00	119.00

If the wages are:		And the number of withholding allowances claimed is:											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
<b>7,230</b>	<b>7,270</b>	286.00	270.00	253.00	237.00	220.00	204.00	187.00	171.00	154.00	137.00	121.00	
<b>7,270</b>	<b>7,311</b>	288.00	272.00	255.00	239.00	222.00	206.00	189.00	173.00	156.00	139.00	123.00	
<b>7,311</b>	<b>7,352</b>	290.00	274.00	257.00	241.00	224.00	208.00	191.00	175.00	158.00	141.00	125.00	
<b>7,352</b>	<b>7,393</b>	292.00	276.00	259.00	243.00	226.00	210.00	193.00	177.00	160.00	143.00	127.00	
<b>7,393</b>	<b>7,434</b>	294.00	278.00	261.00	245.00	228.00	212.00	195.00	179.00	162.00	145.00	129.00	
<b>7,434</b>	<b>7,474</b>	296.00	280.00	263.00	247.00	230.00	214.00	197.00	181.00	164.00	147.00	131.00	
<b>7,474</b>	<b>7,515</b>	298.00	282.00	265.00	249.00	232.00	216.00	199.00	183.00	166.00	149.00	133.00	
<b>7,515</b>	<b>7,556</b>	300.00	284.00	267.00	251.00	234.00	218.00	201.00	185.00	168.00	151.00	135.00	
<b>7,556</b>	<b>7,597</b>	302.00	286.00	269.00	253.00	236.00	220.00	203.00	187.00	170.00	153.00	137.00	
<b>7,597</b>	<b>7,638</b>	304.00	288.00	271.00	255.00	238.00	222.00	205.00	189.00	172.00	155.00	139.00	
<b>7,638</b>	<b>7,678</b>	306.00	290.00	273.00	257.00	240.00	224.00	207.00	191.00	174.00	157.00	141.00	
<b>7,678</b>	<b>7,719</b>	308.00	292.00	275.00	259.00	242.00	226.00	209.00	193.00	176.00	159.00	143.00	
<b>7,719</b>	<b>7,760</b>	310.00	294.00	277.00	261.00	244.00	228.00	211.00	195.00	178.00	161.00	145.00	
<b>7,760</b>	<b>7,801</b>	312.00	296.00	279.00	263.00	246.00	230.00	213.00	197.00	180.00	163.00	147.00	
<b>7,801</b>	<b>7,842</b>	314.00	298.00	281.00	265.00	248.00	232.00	215.00	199.00	182.00	165.00	149.00	
<b>7,842</b>	<b>7,883</b>	316.00	300.00	283.00	267.00	250.00	234.00	217.00	201.00	184.00	167.00	151.00	
<b>7,883</b>	<b>7,923</b>	318.00	302.00	285.00	269.00	252.00	236.00	219.00	203.00	186.00	169.00	153.00	
<b>7,923</b>	<b>7,964</b>	320.00	304.00	287.00	271.00	254.00	238.00	221.00	205.00	188.00	171.00	155.00	
<b>7,964</b>	<b>8,005</b>	322.00	306.00	289.00	273.00	256.00	240.00	223.00	207.00	190.00	173.00	157.00	
<b>8,005</b>	<b>8,046</b>	324.00	308.00	291.00	275.00	258.00	242.00	225.00	209.00	192.00	175.00	159.00	
<b>8,046</b>	<b>8,087</b>	326.00	310.00	293.00	277.00	260.00	244.00	227.00	211.00	194.00	177.00	161.00	
<b>8,087</b>	<b>8,127</b>	328.00	312.00	295.00	279.00	262.00	246.00	229.00	213.00	196.00	179.00	163.00	
<b>8,127</b>	<b>8,168</b>	330.00	314.00	297.00	281.00	264.00	248.00	231.00	215.00	198.00	181.00	165.00	
<b>8,168</b>	<b>8,209</b>	332.00	316.00	299.00	283.00	266.00	250.00	233.00	217.00	200.00	183.00	167.00	
<b>8,209</b>	<b>8,250</b>	334.00	318.00	301.00	285.00	268.00	252.00	235.00	219.00	202.00	185.00	169.00	
<b>8,250</b>	<b>8,291</b>	336.00	320.00	303.00	287.00	270.00	254.00	237.00	221.00	204.00	187.00	171.00	
<b>8,291</b>	<b>8,332</b>	338.00	322.00	305.00	289.00	272.00	256.00	239.00	223.00	206.00	189.00	173.00	
<b>8,332</b>	<b>8,372</b>	340.00	324.00	307.00	291.00	274.00	258.00	241.00	225.00	208.00	191.00	175.00	
<b>8,372</b>	<b>8,413</b>	342.00	326.00	309.00	293.00	276.00	260.00	243.00	227.00	210.00	193.00	177.00	
<b>8,413</b>	<b>8,454</b>	344.00	328.00	311.00	295.00	278.00	262.00	245.00	229.00	212.00	195.00	179.00	
<b>8,454</b>	<b>8,495</b>	346.00	330.00	313.00	297.00	280.00	264.00	247.00	231.00	214.00	197.00	181.00	
<b>8,495</b>	<b>8,536</b>	348.00	332.00	315.00	299.00	282.00	266.00	249.00	233.00	216.00	199.00	183.00	
<b>8,536</b>	<b>8,576</b>	350.00	334.00	317.00	301.00	284.00	268.00	251.00	235.00	218.00	201.00	185.00	
<b>8,576</b>	<b>8,617</b>	352.00	336.00	319.00	303.00	286.00	270.00	253.00	237.00	220.00	203.00	187.00	
<b>8,617</b>	<b>8,658</b>	354.00	338.00	321.00	305.00	288.00	272.00	255.00	239.00	222.00	205.00	189.00	
<b>8,658</b>	<b>8,699</b>	356.00	340.00	323.00	307.00	290.00	274.00	257.00	241.00	224.00	207.00	191.00	
<b>8,699</b>	<b>8,740</b>	358.00	342.00	325.00	309.00	292.00	276.00	259.00	243.00	226.00	209.00	193.00	
<b>8,740</b>	<b>8,781</b>	360.00	344.00	327.00	311.00	294.00	278.00	261.00	245.00	228.00	211.00	195.00	
<b>8,781</b>	<b>8,821</b>	362.00	346.00	329.00	313.00	296.00	280.00	263.00	247.00	230.00	213.00	197.00	
<b>8,821</b>	<b>8,862</b>	364.00	348.00	331.00	315.00	298.00	282.00	265.00	249.00	232.00	215.00	199.00	

**8,862 and over** **Use Percentage Method Tables**

**Single Persons, Daily Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	16	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	19	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	23	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	26	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	29	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	32	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	35	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	38	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	0.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	46	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	48	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	52	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	54	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	59	1.30	0.80	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	61	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	63	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	65	1.60	1.00	0.50	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	67	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	69	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	71	1.90	1.20	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	73	2.00	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	75	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
75	77	2.20	1.50	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
77	79	2.30	1.60	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
79	81	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
81	83	2.50	1.80	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
83	85	2.60	1.90	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00	0.00
85	87	2.70	2.00	1.20	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
87	89	2.80	2.10	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00	0.00
89	91	2.90	2.20	1.40	0.80	0.30	0.10	0.00	0.00	0.00	0.00	0.00
91	93	3.00	2.30	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
93	96	3.10	2.40	1.60	0.90	0.40	0.10	0.00	0.00	0.00	0.00	0.00
96	98	3.20	2.50	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00
98	99	3.30	2.60	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00	0.00
99	101	3.40	2.70	1.90	1.20	0.60	0.20	0.00	0.00	0.00	0.00	0.00
101	103	3.50	2.80	2.00	1.30	0.70	0.30	0.00	0.00	0.00	0.00	0.00
103	105	3.60	2.90	2.10	1.40	0.80	0.30	0.00	0.00	0.00	0.00	0.00
105	107	3.70	3.00	2.20	1.50	0.80	0.30	0.10	0.00	0.00	0.00	0.00
107	110	3.80	3.10	2.30	1.50	0.90	0.40	0.10	0.00	0.00	0.00	0.00
110	112	3.90	3.20	2.40	1.60	0.90	0.50	0.10	0.00	0.00	0.00	0.00
112	114	4.00	3.30	2.50	1.70	1.00	0.50	0.20	0.00	0.00	0.00	0.00
114	116	4.10	3.40	2.60	1.80	1.10	0.60	0.20	0.00	0.00	0.00	0.00
116	118	4.20	3.50	2.70	1.90	1.20	0.60	0.20	0.00	0.00	0.00	0.00
118	120	4.30	3.60	2.80	2.00	1.30	0.70	0.30	0.00	0.00	0.00	0.00
120	122	4.40	3.70	2.90	2.10	1.40	0.80	0.30	0.10	0.00	0.00	0.00

**Single Persons, Daily Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
122	124	4.50	3.80	3.00	2.20	1.50	0.80	0.40	0.10	0.00	0.00	0.00
124	126	4.60	3.90	3.10	2.30	1.60	0.90	0.40	0.10	0.00	0.00	0.00
126	128	4.70	4.00	3.20	2.40	1.70	1.00	0.50	0.20	0.00	0.00	0.00
128	130	4.80	4.10	3.30	2.50	1.80	1.00	0.50	0.20	0.00	0.00	0.00
130	132	4.90	4.20	3.40	2.60	1.90	1.10	0.60	0.20	0.00	0.00	0.00
132	134	5.00	4.30	3.50	2.70	2.00	1.20	0.70	0.30	0.00	0.00	0.00
134	136	5.10	4.40	3.60	2.80	2.10	1.30	0.70	0.30	0.00	0.00	0.00
136	138	5.20	4.50	3.70	2.90	2.20	1.40	0.80	0.30	0.10	0.00	0.00
138	140	5.30	4.60	3.80	3.00	2.30	1.50	0.90	0.40	0.10	0.00	0.00
140	142	5.40	4.70	3.90	3.10	2.40	1.60	0.90	0.40	0.10	0.00	0.00
142	144	5.50	4.80	4.00	3.20	2.50	1.70	1.00	0.50	0.20	0.00	0.00
144	146	5.60	4.90	4.10	3.30	2.60	1.80	1.10	0.60	0.20	0.00	0.00
146	148	5.70	5.00	4.20	3.40	2.70	1.90	1.20	0.60	0.20	0.00	0.00
148	150	5.80	5.10	4.30	3.50	2.80	2.00	1.30	0.70	0.30	0.00	0.00
150	152	5.90	5.20	4.40	3.60	2.90	2.10	1.40	0.80	0.30	0.00	0.00
152	154	6.00	5.30	4.50	3.70	3.00	2.20	1.50	0.80	0.30	0.10	0.00
154	156	6.10	5.40	4.60	3.80	3.10	2.30	1.60	0.90	0.40	0.10	0.00
156	159	6.20	5.50	4.70	3.90	3.20	2.40	1.70	1.00	0.50	0.10	0.00
159	159	6.30	5.50	4.80	4.00	3.20	2.50	1.70	1.00	0.50	0.20	0.00
159	161	6.30	5.60	4.80	4.00	3.30	2.50	1.80	1.00	0.50	0.20	0.00
161	163	6.40	5.70	4.90	4.10	3.40	2.60	1.90	1.10	0.60	0.20	0.00
163	165	6.50	5.80	5.00	4.20	3.50	2.70	2.00	1.20	0.70	0.30	0.00
165	167	6.60	5.90	5.10	4.30	3.60	2.80	2.10	1.30	0.70	0.30	0.00
167	169	6.70	6.00	5.20	4.40	3.70	2.90	2.20	1.40	0.80	0.30	0.10
169	171	6.80	6.10	5.30	4.50	3.80	3.00	2.30	1.50	0.90	0.40	0.10
171	173	6.90	6.20	5.40	4.60	3.90	3.10	2.40	1.60	0.90	0.40	0.10
173	175	7.00	6.30	5.50	4.70	4.00	3.20	2.50	1.70	1.00	0.50	0.20
175	177	7.10	6.40	5.60	4.80	4.10	3.30	2.60	1.80	1.10	0.60	0.20
177	179	7.20	6.50	5.70	4.90	4.20	3.40	2.70	1.90	1.20	0.60	0.20
179	181	7.30	6.60	5.80	5.00	4.30	3.50	2.80	2.00	1.30	0.70	0.30
181	183	7.40	6.70	5.90	5.10	4.40	3.60	2.90	2.10	1.40	0.80	0.30
183	185	7.50	6.80	6.00	5.20	4.50	3.70	3.00	2.20	1.40	0.80	0.30
185	187	7.60	6.90	6.10	5.30	4.60	3.80	3.10	2.30	1.50	0.90	0.40
187	189	7.70	7.00	6.20	5.40	4.70	3.90	3.20	2.40	1.60	0.90	0.40
189	191	7.80	7.10	6.30	5.50	4.80	4.00	3.30	2.50	1.70	1.00	0.50
191	193	7.90	7.20	6.40	5.60	4.90	4.10	3.40	2.60	1.80	1.10	0.60
193	196	8.00	7.30	6.50	5.70	5.00	4.20	3.50	2.70	1.90	1.20	0.60
196	198	8.10	7.40	6.60	5.80	5.10	4.30	3.60	2.80	2.00	1.30	0.70
198	200	8.20	7.50	6.70	5.90	5.20	4.40	3.70	2.90	2.10	1.40	0.80
200	202	8.30	7.60	6.80	6.00	5.30	4.50	3.80	3.00	2.20	1.50	0.80
202	204	8.40	7.70	6.90	6.10	5.40	4.60	3.90	3.10	2.30	1.60	0.90
204	206	8.50	7.80	7.00	6.20	5.50	4.70	4.00	3.20	2.40	1.70	1.00
206	208	8.60	7.90	7.10	6.30	5.60	4.80	4.10	3.30	2.50	1.80	1.00
208	210	8.70	8.00	7.20	6.40	5.70	4.90	4.20	3.40	2.60	1.90	1.10
210	212	8.80	8.10	7.30	6.50	5.80	5.00	4.30	3.50	2.70	2.00	1.20
212	214	8.90	8.20	7.40	6.60	5.90	5.10	4.40	3.60	2.80	2.10	1.30
214	216	9.00	8.30	7.50	6.70	6.00	5.20	4.50	3.70	2.90	2.20	1.40
216	218	9.10	8.40	7.60	6.80	6.10	5.30	4.60	3.80	3.00	2.30	1.50
218	220	9.20	8.50	7.70	6.90	6.20	5.40	4.70	3.90	3.10	2.40	1.60
220	222	9.30	8.60	7.80	7.00	6.30	5.50	4.80	4.00	3.20	2.50	1.70
222	224	9.40	8.70	7.90	7.10	6.40	5.60	4.90	4.10	3.30	2.60	1.80

## **Single Persons, Daily Payroll Period**

**For Wages Paid On or After January 1, 2016**

**Married Persons, Daily Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
0	34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	41	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	47	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	53	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	56	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	59	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	62	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	66	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	78	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	81	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	83	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	85	1.20	0.70	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	87	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87	89	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89	91	1.40	0.90	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	93	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93	95	1.50	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	98	1.60	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	100	1.70	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00	0.00
100	102	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
102	104	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00	0.00
104	106	2.00	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00	0.00
106	108	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
108	110	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00	0.00
110	111	2.30	1.60	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00	0.00
111	113	2.40	1.60	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00	0.00
113	115	2.50	1.70	1.10	0.60	0.30	0.10	0.00	0.00	0.00	0.00	0.00
115	118	2.50	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00	0.00
118	120	2.60	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00	0.00
120	122	2.70	2.00	1.30	0.80	0.40	0.20	0.00	0.00	0.00	0.00	0.00
122	124	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00	0.00
124	126	2.90	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00	0.00	0.00
126	128	3.00	2.30	1.60	1.00	0.50	0.30	0.00	0.00	0.00	0.00	0.00
128	130	3.10	2.40	1.70	1.10	0.60	0.30	0.00	0.00	0.00	0.00	0.00
130	132	3.20	2.50	1.80	1.20	0.70	0.30	0.10	0.00	0.00	0.00	0.00
132	134	3.30	2.60	1.90	1.20	0.70	0.40	0.10	0.00	0.00	0.00	0.00
134	136	3.40	2.70	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00	0.00
136	138	3.50	2.80	2.00	1.40	0.90	0.40	0.20	0.00	0.00	0.00	0.00
138	140	3.60	2.90	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00	0.00

**Married Persons, Daily Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
140	142	3.70	3.00	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00	0.00
142	144	3.80	3.10	2.30	1.60	1.10	0.60	0.30	0.00	0.00	0.00	0.00
144	146	3.90	3.20	2.40	1.70	1.10	0.60	0.30	0.10	0.00	0.00	0.00
146	148	4.00	3.30	2.50	1.80	1.20	0.70	0.40	0.10	0.00	0.00	0.00
148	150	4.10	3.40	2.60	1.90	1.30	0.80	0.40	0.10	0.00	0.00	0.00
150	152	4.20	3.50	2.70	2.00	1.30	0.80	0.40	0.20	0.00	0.00	0.00
152	154	4.30	3.60	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00	0.00
154	156	4.40	3.70	2.90	2.20	1.50	1.00	0.50	0.20	0.00	0.00	0.00
156	158	4.50	3.80	3.00	2.30	1.50	1.00	0.50	0.30	0.00	0.00	0.00
158	160	4.60	3.90	3.10	2.40	1.60	1.10	0.60	0.30	0.00	0.00	0.00
160	162	4.70	4.00	3.20	2.50	1.70	1.20	0.70	0.30	0.10	0.00	0.00
162	164	4.80	4.10	3.30	2.60	1.80	1.20	0.70	0.40	0.10	0.00	0.00
164	166	4.90	4.20	3.40	2.70	1.90	1.30	0.80	0.40	0.10	0.00	0.00
166	169	5.00	4.30	3.50	2.70	2.00	1.30	0.90	0.40	0.20	0.00	0.00
169	171	5.10	4.40	3.60	2.80	2.10	1.40	0.90	0.50	0.20	0.00	0.00
171	173	5.20	4.50	3.70	3.00	2.20	1.50	1.00	0.50	0.20	0.00	0.00
173	175	5.30	4.60	3.80	3.00	2.30	1.60	1.10	0.60	0.30	0.00	0.00
175	177	5.40	4.70	3.90	3.10	2.40	1.70	1.10	0.60	0.30	0.00	0.00
177	179	5.50	4.80	4.00	3.20	2.50	1.80	1.20	0.70	0.30	0.10	0.00
179	181	5.60	4.90	4.10	3.30	2.60	1.90	1.30	0.80	0.40	0.10	0.00
181	183	5.70	5.00	4.20	3.40	2.70	2.00	1.30	0.80	0.40	0.20	0.00
183	185	5.80	5.10	4.30	3.50	2.80	2.10	1.40	0.90	0.50	0.20	0.00
185	187	5.90	5.20	4.40	3.60	2.90	2.20	1.40	0.90	0.50	0.20	0.00
187	189	6.00	5.30	4.50	3.70	3.00	2.30	1.50	1.00	0.50	0.30	0.00
189	191	6.10	5.40	4.60	3.80	3.10	2.40	1.60	1.10	0.60	0.30	0.00
191	193	6.20	5.50	4.70	3.90	3.20	2.40	1.70	1.10	0.60	0.30	0.10
193	195	6.30	5.60	4.80	4.00	3.30	2.50	1.80	1.20	0.70	0.40	0.10
195	197	6.40	5.70	4.90	4.10	3.40	2.60	1.90	1.30	0.80	0.40	0.10
197	199	6.50	5.80	5.00	4.20	3.50	2.70	2.00	1.30	0.80	0.40	0.20
199	201	6.60	5.90	5.10	4.30	3.60	2.80	2.10	1.40	0.90	0.50	0.20
201	203	6.70	6.00	5.20	4.40	3.70	2.90	2.20	1.50	1.00	0.50	0.20
203	206	6.80	6.10	5.30	4.50	3.80	3.00	2.30	1.60	1.00	0.50	0.30
206	208	6.90	6.20	5.40	4.60	3.90	3.10	2.40	1.70	1.10	0.60	0.30
208	210	7.00	6.30	5.50	4.70	4.00	3.20	2.50	1.80	1.20	0.70	0.30
210	212	7.10	6.40	5.60	4.80	4.10	3.30	2.60	1.80	1.20	0.70	0.40
212	214	7.20	6.50	5.70	4.90	4.20	3.40	2.70	1.90	1.30	0.80	0.40
214	216	7.30	6.60	5.80	5.00	4.30	3.50	2.80	2.00	1.40	0.90	0.40
216	218	7.40	6.70	5.90	5.10	4.40	3.60	2.90	2.10	1.40	0.90	0.50
218	220	7.50	6.80	6.00	5.20	4.50	3.70	3.00	2.20	1.50	1.00	0.50
220	222	7.60	6.90	6.10	5.30	4.60	3.80	3.10	2.30	1.60	1.10	0.60
222	224	7.70	7.00	6.20	5.40	4.70	3.90	3.20	2.40	1.70	1.10	0.60
224	226	7.80	7.10	6.30	5.50	4.80	4.00	3.30	2.50	1.80	1.20	0.70
226	228	7.90	7.20	6.40	5.60	4.90	4.10	3.40	2.60	1.90	1.30	0.80
228	230	8.00	7.30	6.50	5.70	5.00	4.20	3.50	2.70	2.00	1.30	0.80
230	232	8.10	7.40	6.60	5.80	5.10	4.30	3.60	2.80	2.10	1.40	0.90

**Married Persons, Daily Payroll Period**
**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
232	234	8.20	7.50	6.70	5.90	5.20	4.40	3.70	2.90	2.20	1.50	1.00
234	236	8.30	7.60	6.80	6.10	5.30	4.50	3.80	3.00	2.30	1.50	1.00
236	238	8.40	7.70	6.90	6.20	5.40	4.60	3.90	3.10	2.40	1.60	1.10
238	240	8.50	7.80	7.00	6.30	5.50	4.70	4.00	3.20	2.50	1.70	1.20
240	242	8.60	7.90	7.10	6.40	5.60	4.80	4.10	3.30	2.60	1.80	1.20
242	244	8.70	8.00	7.20	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.30
244	246	8.80	8.10	7.30	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.30
246	248	8.90	8.20	7.40	6.70	5.90	5.10	4.40	3.60	2.80	2.10	1.40
248	250	9.00	8.30	7.50	6.80	6.00	5.20	4.50	3.70	2.90	2.20	1.50
250	252	9.10	8.40	7.60	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.60
252	255	9.20	8.50	7.70	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.70
255	257	9.30	8.60	7.80	7.10	6.30	5.50	4.80	4.00	3.20	2.50	1.80
257	259	9.40	8.70	7.90	7.20	6.40	5.60	4.90	4.10	3.30	2.60	1.90
259	261	9.50	8.80	8.00	7.30	6.50	5.70	5.00	4.20	3.40	2.70	2.00
261	263	9.70	8.90	8.10	7.40	6.60	5.80	5.10	4.30	3.60	2.80	2.10
263	265	9.80	9.00	8.20	7.50	6.70	5.90	5.20	4.40	3.70	2.90	2.20
265	267	9.90	9.10	8.30	7.60	6.80	6.00	5.30	4.50	3.80	3.00	2.30
267	269	10.00	9.20	8.40	7.70	6.90	6.10	5.40	4.60	3.90	3.10	2.40
269	271	10.10	9.30	8.50	7.80	7.00	6.20	5.50	4.70	4.00	3.20	2.50
271	273	10.20	9.40	8.60	7.90	7.10	6.30	5.60	4.80	4.10	3.30	2.50
273	275	10.30	9.50	8.70	8.00	7.20	6.40	5.70	4.90	4.20	3.40	2.60
275	277	10.40	9.60	8.80	8.10	7.30	6.50	5.80	5.00	4.30	3.50	2.70
277	279	10.50	9.70	8.90	8.20	7.40	6.60	5.90	5.10	4.40	3.60	2.80
279	282	10.60	9.80	9.00	8.30	7.50	6.70	6.00	5.20	4.50	3.70	2.90
282	284	10.70	9.90	9.10	8.40	7.60	6.80	6.10	5.30	4.60	3.80	3.00
284	286	10.80	10.00	9.20	8.50	7.70	6.90	6.20	5.40	4.70	3.90	3.10
286	288	10.90	10.10	9.30	8.60	7.80	7.00	6.30	5.50	4.80	4.00	3.20
288	290	11.00	10.20	9.40	8.70	7.90	7.10	6.40	5.60	4.90	4.10	3.30
290	292	11.10	10.30	9.50	8.80	8.00	7.20	6.50	5.70	5.00	4.20	3.40
292	294	11.20	10.40	9.60	8.90	8.10	7.30	6.60	5.80	5.10	4.30	3.50
294	296	11.30	10.50	9.70	9.00	8.20	7.40	6.70	5.90	5.20	4.40	3.60
296	298	11.40	10.60	9.80	9.10	8.30	7.50	6.80	6.00	5.30	4.50	3.70
298	300	11.50	10.70	9.90	9.20	8.40	7.60	6.90	6.10	5.40	4.60	3.80
300	302	11.60	10.80	10.00	9.30	8.50	7.70	7.00	6.20	5.50	4.70	3.90
302	304	11.70	10.90	10.10	9.40	8.60	7.80	7.10	6.30	5.60	4.80	4.00
304	306	11.80	11.00	10.20	9.50	8.70	7.90	7.20	6.40	5.70	4.90	4.10
306	308	11.90	11.10	10.30	9.60	8.80	8.00	7.30	6.50	5.80	5.00	4.20
308	310	12.00	11.20	10.40	9.70	8.90	8.10	7.40	6.60	5.90	5.10	4.30
310	312	12.10	11.30	10.50	9.80	9.00	8.20	7.50	6.70	6.00	5.20	4.40
312	314	12.20	11.40	10.60	9.90	9.10	8.30	7.60	6.80	6.10	5.30	4.50
314	316	12.30	11.50	10.70	10.00	9.20	8.40	7.70	6.90	6.20	5.40	4.60
316	318	12.40	11.60	10.80	10.10	9.30	8.50	7.80	7.00	6.30	5.50	4.70
318	320	12.50	11.70	10.90	10.20	9.40	8.60	7.90	7.10	6.40	5.60	4.80
320	322	12.60	11.80	11.00	10.30	9.50	8.70	8.00	7.20	6.50	5.70	4.90
322	324	12.70	11.90	11.10	10.40	9.60	8.80	8.10	7.30	6.60	5.80	5.00

## **Married Persons, Daily Payroll Period**

**For Wages Paid On or After January 1, 2016**

If the wages are:		And the number of withholding allowances claimed is:										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
324	326	12.80	12.00	11.20	10.50	9.70	8.90	8.20	7.40	6.70	5.90	5.10
326	328	12.90	12.10	11.30	10.60	9.80	9.00	8.30	7.50	6.80	6.00	5.20
328	330	13.00	12.20	11.40	10.70	9.90	9.10	8.40	7.60	6.90	6.10	5.30
330	333	13.10	12.30	11.50	10.80	10.00	9.20	8.50	7.70	7.00	6.20	5.40
333	335	13.20	12.40	11.60	10.90	10.10	9.30	8.60	7.80	7.10	6.30	5.50
335	337	13.30	12.50	11.70	11.00	10.20	9.40	8.70	7.90	7.20	6.40	5.60
337	339	13.40	12.60	11.80	11.10	10.30	9.50	8.80	8.00	7.30	6.50	5.70
339	341	13.50	12.70	11.90	11.20	10.40	9.60	8.90	8.10	7.40	6.60	5.80
341	343	13.60	12.80	12.00	11.30	10.50	9.70	9.00	8.20	7.50	6.70	5.90
343	345	13.70	12.90	12.10	11.40	10.60	9.80	9.10	8.30	7.60	6.80	6.00
345	347	13.80	13.00	12.20	11.50	10.70	9.90	9.20	8.40	7.70	6.90	6.10
347	349	13.90	13.10	12.30	11.60	10.80	10.00	9.30	8.50	7.80	7.00	6.20
349	351	14.00	13.20	12.40	11.70	10.90	10.10	9.40	8.60	7.90	7.10	6.30
351	353	14.10	13.30	12.50	11.80	11.00	10.20	9.50	8.70	8.00	7.20	6.40
353	355	14.20	13.40	12.60	11.90	11.10	10.30	9.60	8.80	8.10	7.30	6.50
355	357	14.30	13.50	12.70	12.00	11.20	10.40	9.70	8.90	8.20	7.40	6.60
357	359	14.40	13.60	12.80	12.10	11.30	10.50	9.80	9.00	8.30	7.50	6.70
359	361	14.50	13.70	12.90	12.20	11.40	10.60	9.90	9.10	8.40	7.60	6.80
361	363	14.60	13.80	13.00	12.30	11.50	10.70	10.00	9.20	8.50	7.70	6.90
363	365	14.70	13.90	13.10	12.40	11.60	10.80	10.10	9.30	8.60	7.80	7.00
365	367	14.80	14.00	13.20	12.50	11.70	10.90	10.20	9.40	8.70	7.90	7.10
367	369	14.90	14.10	13.30	12.60	11.80	11.00	10.30	9.50	8.80	8.00	7.20
369	371	15.00	14.20	13.40	12.70	11.90	11.10	10.40	9.60	8.90	8.10	7.30
371	373	15.10	14.30	13.50	12.80	12.00	11.20	10.50	9.70	9.00	8.20	7.40
373	375	15.20	14.40	13.60	12.90	12.10	11.30	10.60	9.80	9.10	8.30	7.50
375	377	15.30	14.50	13.70	13.00	12.20	11.40	10.70	9.90	9.20	8.40	7.60
377	379	15.40	14.60	13.80	13.10	12.30	11.50	10.80	10.00	9.30	8.50	7.70
379	382	15.50	14.70	13.90	13.20	12.40	11.60	10.90	10.10	9.40	8.60	7.80
382	384	15.60	14.80	14.00	13.30	12.50	11.70	11.00	10.20	9.50	8.70	7.90
384	386	15.70	14.90	14.10	13.40	12.60	11.80	11.10	10.30	9.60	8.80	8.00
386	388	15.80	15.00	14.20	13.50	12.70	11.90	11.20	10.40	9.70	8.90	8.10
388	390	15.90	15.10	14.30	13.60	12.80	12.00	11.30	10.50	9.80	9.00	8.20
390	392	16.00	15.20	14.40	13.70	12.90	12.10	11.40	10.60	9.90	9.10	8.30
392	394	16.10	15.30	14.50	13.80	13.00	12.20	11.50	10.70	10.00	9.20	8.40
394	396	16.20	15.40	14.60	13.90	13.10	12.30	11.60	10.80	10.10	9.30	8.50

## FOR FURTHER ASSISTANCE

Local tax offices can provide full service and information about the Department's taxes, programs, and forms as well as specific information about your filing situation.

**ALBUQUERQUE      (505) 841-6200**  
Taxation and Revenue Department  
5301 Central NE  
P.O. Box 8485  
Albuquerque, NM 87198-8485

**LAS CRUCES      (575) 524-6225**  
Taxation and Revenue Department  
2540 S. El Paseo Bldg. #2  
P.O. Box 607  
Las Cruces, NM 88004-0607

**SANTA FE      (505) 827-0951**  
Taxation and Revenue Department  
*Visitors go to 2968 Rodeo Park Drive West\**  
1200 S. St. Francis Dr.  
P.O. Box 5374  
Santa Fe, NM 87502-5374

**ROSWELL      (575) 624-6065**  
Taxation and Revenue Department  
400 Pennsylvania Ave., Suite 200  
P.O. Box 1557  
Roswell, NM 88202-1557

**FARMINGTON      (505) 325-5049**  
Taxation and Revenue Department  
3501 E. Main St., Suite N  
P.O. Box 479  
Farmington, NM 87499-0479

Main switchboard (Santa Fe): (505) 827-0700

\* The physical office location in Santa Fe has relocated during a renovation of the existing building. While the renovation is in progress, special delivery packages shipped through Fed Ex and UPS should continue to be sent to the 1200 South St. Francis Drive address and mailing through USPS should be sent to the P.O. Box 5374 address.

*This publication provides general information. It does not constitute a regulation, ruling, or decision issued by the Secretary of the New Mexico Taxation and Revenue Department. The Department is legally bound only by a regulation or a ruling [7-1-60, New Mexico Statutes Annotated, 1978]. In the event of a conflict between FYIs and statute, regulation, case law or policy, the information in FYIs is overridden by statutes, regulations and case law. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this FYI.*